EXHIBIT 13

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	Page 1
1	
2	UNITED STATES DISTRICT COURT
3	SOUTHERN DISTRICT OF NEW YORK
4	Case No. 24-cv-3155 (JSR)
5	x
6	NORTHROCK MANAGEMENT LLC,
	f/k/a NORTHROCK MINERALS, INC.
7	Plaintiff/Counterclaim
	Defendant.,
8	
	-against-
9	
	JOSEPH COHEN and SNOW JOE LLC,
10	Defendant/Counterclaim
	Plaintiffs.
11	
12	SNOW JOE LLC,
13	Third-Party Plaintiff,
14	-against- MOSHE WECHSLER,
11	Third-Party Defendant.
15	x
	November 10, 2024
16	10:04 a.m.
17	
18	
19	
20	
21	Remote Zoom Virtual Deposition of JOSEPH
22	COHEN, taken by Plaintiff, pursuant to Notice,
	with the Witness located in Jersey City, New
23	Jersey, before William Visconti, a Shorthand
	Reporter and Notary Public within and for the
24	State of New York.
25	

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1				
2	API	PEAR	ANCES:	
		BERMAN	BOYLE & ENGEL	
3		Attorne	eys for Plaintiff and	Third-Party
		Defenda	ant	
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12		BY:	JUDD BURSTEIN, ESQ.	
			jburstein@burlaw.com	
13				
14				
15				
	ALSO	PRESEN'	Γ:	
16				
		PETER S		
17		MOSCHE	WECHSLER	
18				
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Page 3 1 IT IS HEREBY STIPULATED AND AGREED 2 by and between the attorneys for the 3 respective parties herein that filing and 4 sealing be and the same are hereby waived. 5 6 IT IS FURTHER STIPULATED AND AGREED 7 that all objections, except as to the form 8 of the question, shall be reserved to the time of the trial. 9 IT IS FURTHER STIPULATED AND AGREED 10 11 that the within deposition may be signed 12 and sworn to before any officer authorized to administer an oath with the same force and 13 effect as if signed and sworn to before the 14 15 Court. 16 17 18 19 20 21 22 23 24 25

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1		
2	JOSEPH COHEN,	
3	having been first duly sworn by the Notary	Public,
4	was examined and testified as follows:	
5	MR. BOYLE: We are ordering a copy	
6	of the transcript.	
7	MR. BURSTEIN: We are ordering a	
8	copy of the transcript.	
9	EXAMINATION CONDUCTED BY MR. BOYLE:	
10	Q. Good morning. Mr. Cohen.	
11	A. Good morning.	
12	Q. As I stated a few minutes and ago	
13	off record my name is Brian Boyle and with me	
14	today is Kristri Gennette who is my colleague	
15	we represent Mr. Northrock and Mr. Moshe	
16	Wechsler.	
17	Have you ever been deposed before?	
18	A. I have.	
19	Q. You have how many times?	
20	A. Three.	
21	Q. What type of cases?	
22	A. One was landlord/tenant court.	
23	Q. The others?	
24	A. EPLI case. Employee practice	
25	liability.	

Page 5 JOSEPH COHEN 1 2 So what was the third testimony Q. 3 that you gave? It was an injury, a consumer 4 bought a product that had gotten injured. 5 6 Q. Did you end up testifying in court 7 as well or just deposition? 8 Α. Which one? Any of them? 9 Q. 10 Α. Landlord/tenant one, yes, in 11 court. And that was a landlord/tenant 12 Q. collection case? 13 14 Α. It was. 15 Were you a Plaintiff or Defendant? Q. We were the Plaintiff. 16 Α. 17 Since you have done this three 18 time before I'm not going to waste too much time with specifics. One important instruction 19 20 that you keep in mind for both of us, we do have a court reporter here and he has an extra 21 22 challenge of being on zoom so we need to be 2.3 care to try not to talk over each other. It's 24 going to be hard. I'm going to cut off, you're 25 going to cut me off, but we will do our best.

Page 6 JOSEPH COHEN 1 2 I will try to let you finish your 3 answer before I ask the next question and I ask that you let me finish my question before you 4 start your answer. 5 6 Α. Okay. 7 The next important thing, you have 8 to answer yes, no, the court reporter does not pick up shakes of the head or nods of the head. 9 Understood? 10 11 Α. Okay. 12 Q. You are represented by counsel so 13 I'm going to presume that you know the ground rules, counsel will object a couple times 14 15 today, but unless he instructs you not to 16 answer you can answer the question even if he 17 objects. 18 If you do not understand a 19 question, please tell me you do not understand. 20 If you answer the question it will be presumed 21 that you understood the question and given a 22 truthful response. Fair? 2.3 Α. Okay.

before we get started?

Do you have any questions for me

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	Page 7
1	JOSEPH COHEN
2	A. I do not.
3	Q. Any questions for your lawyer
4	before we get started?
5	A. No, I do not.
6	Q. When did you meet Moshe Wechsler?
7	A. Summer of 2022, late spring/summer
8	of 2022.
9	Q. What context did you meet?
10	A. I was introduced to him from a
11	friend of a friend.
12	Q. What did you guys discuss when you
13	met? What was the purpose of the meeting?
14	A. A friend of mine had introduced me
15	to an importer of salt and suggested that I
16	meet with Moshe and Barry about buying their
17	business, Dart Northrock.
18	Q. Were you in the salt business at
19	that time?
20	A. I was.
21	Q. When I say you, I mean for that
22	question I meant you personally but was Snow
23	Joe was already in the salt melt business?
24	A. Snow Joe was in the business.
25	Q. Snow Joe was familiar with the

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various product lines that Northrock sold?

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MR. BURSTEIN: I'm going to object to the form of the question. When I say, Joe, that doesn't mean you shouldn't answer. It means that I'm preserving something on the record. You must answer every question unless I direct you not to answer.

- A. Somewhat familiar. Our different customer base I would say that Snow Joe was supplying.
- Q. Let's go back for a second. What is Snow Joe's business? Before you acquired Northrock's assets what was Snow Joe business?
- A. Snow Joe is a manufacture, distributor of garden equipment, snow throwers, lawn mothers, power washers, snow shovels, watering equipment under different Joe brands. Show Joe is winter. Sun Joe is the spring and summer division. Aqua Joe, etc. We have a theme. We like Joe in it. Snow Brian didn't have the same ring.
- Q. Got you. Thank you. At some point you signed an agreement to purchase the

Page 9 JOSEPH COHEN 1 2 assets, right? 3 Α. We did, yes. There is no dispute that on or 4 5 about August 24th, 2022 you signed the asset 6 purchase agreement and promissory note and 7 guarantee, right? There is no dispute in this 8 case about that? 9 I thought I signed it earlier in Α. August if I'm not mistaken. 10 We could look at the document but 11 12 in August of 2022 you can agree with me Snow 13 Joe and you, Mr. Cohen, signed agreements with Northrock, right? 14 15 Α. Yes. 16 I'm trying to limit the dispute so Q. 17 hopefully we are not here too long. 18 November of 2022 there is no 19 dispute that Northrock and Snow Joe and you 20 executed a payment agreement; is that right? We did. 21 Α. 22 In February of 2023 you received a 23 notice of default; is that right? 24 Α. Do you have a document? 25 We will get to documents later. Q.

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want to know what you remember now. We will get to the documents to refresh your memory later.

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Let me ask you this. Why don't you think you owe Northrock the money that they sued you for?

MR. BURSTEIN: You can answer that.

A. Sure. So I mean I've been party to many asset agreements on both the sides, buyer and seller. And generally everyone has good intentions when they commence a transaction. I was introduced through a friend of mine who introduced me to Moshe and Barry ultimately to buy and expand our business into the Home Depot. We paid if I'm not mistake, don't hold me to the exact, although I'm pretty certain I have it right, I think it was a million dollars on the signing of this asset agreement and \$3.4 million on the closing. And I think we paid several million dollars after.

The intent of this deal was to expand our reach, Snow Joe's reach into the Home Depot and to build into other customers like CVS among other and to build our business

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out.

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We were told that we would -these guys are not in the business. These guys
meaning Moshe and Barry. And this was an
investment, he is in the real estate business
and this was a good opportunity for us to
expand into physical retail and to build out.
We paid the money, shook hands, we did what
we were supposed to do from the beginning.

Part of this structure was our expansion into the Home Depot, this was a material part of this deal. Home Depot happens to be an important customer to Snow Joe selling them shovels and other material, pressure washers among other things and this was a great way to get into a very important category.

Part of the business is that you have the materials to service both the consumer and the Prosumer at Home Depot. And the way that the business works, if you think about it, Pro, a landscaper for example is a Pro, buys product early and holds it and when he needs to go out there and shovel a sidewalk or put down ice melt for a project, he has the materials he

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needs. He not buying it like consumers do.

You see them on the news sometimes panicking
when they want to buy ice melt because it's
late. They buy it early.

expand our reach into Home Depot and we started of with every bit of good intention to do it.

We were told that product would arrive on time, it would be in salable condition and that at the end of day we would be able to capture the Home Depot business. That is what we bought into and that is what I signed off on and we went with it.

We knew Moshe through a friend, we had no reason to doubt or trust their integrity. Him or Barry. And we went off.

The biggest problem starts from

the beginning which is, there is different

times of product that go into this load-in of

Home Depot. I believe it is in the asset

agreement. I don't recall the exact page. But

in the agreement it stipulates very clearly

that this Home Depot business is part of the

deal. Part of the deal also is that we get the

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Dart intellectual property and the Northrock intellectual property, websites, e-mails, phone numbers, among everything.

So we close on this transaction

I believe it was late August and right from the beginning we start to see challenges with this deal. And, again, some of them manageable, some of them more severe. The biggest severe issue was that the key component of this deal was calcium pellets that come from a supplier in Egypt. We were told it would come in quickly and not to worry. I have been told times from Barry, the product arrives when it comes in it goes straight to Home Depot, you won't have to worry about it.

The problem is not that the product arrived a week or two late. The product didn't arrive until the end of October.

I believe it was the 29th or the 28th of October. We closed this transaction in August.

We looked like such fools to the Home Depot because we now blew their ability and our ability to capture what they called the load-in business. What's worse is, the load-in

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business requires that we, as a vendor to the Home Depot, have to ship in what they call the set. A set is each of the products have to go in and stock the shelves. Kind of makes sense, right, you go into a retail store and you see one flavor and another flavor of the ice melt and other flavors.

The challenge here is when you're missing the biggest component of the set, well what do you do with the other products to ship in. Now because we are a prepaid vender, Home Depot's position is, well, you need to ship complete and if I don't ship complete then it is your responsibility to go freight the goods multiple times.

So we closed this transaction in August. We paid a million dollars at signing of the contract, \$3.4 million. Another part of the deal was that the calcium arriving from the suppliers in Egypt was to arrive, go to our facility in Delaware, we would have open terms against that, I believe it was net 30. So we would be able to bring it in, combine it all with the other products to go out to Home Depot

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and off we go. We had every intention of living to this side of the agreement. Because that is what we wanted to do and wanted to proceed. I never expected the product to come in at the end of October.

What makes matters worse now because we blew the load-in, Home Depot's position was very simple, you, they didn't care about the transaction prior to us, they care about us being now in the hot seat as the vender, you now screwed us. Pardon my language. You as in Snow Joe because you now ruined the Pro business and the load-in business. And we are now going to take a very significant position because you gave us, Snow Joe, no opportunity to find another option, another supplier. The challenge with this --

- Q. When was this, I'm sorry to interrupt, when was this? The date of the contract?
- A. This was end of October, beginning of November. Once we knew the extent of the delay, we had in choice but to tell Home Depot that this is going to be late. And their position was

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you need to ship on your dime the other products of the set early. When the calcium arrived we were told by Barry that don't worry it will come in and it will go right out. That was completely a fallacy, that is not how Home Depot works.

They wanted it in, they wanted it what we call routed properly. You have to request a permission to deliver to a store.

You can't just take it in and take it out. We got off to such a bad start because this product arrived late. Set us up effectively to fail.

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- Q. Do you know the cause why it arrived late?
- A. No, I don't know why it arrived late.
 - Q. Do you know if it was Northrock's fault that it arrived late?
 - A. I don't know. We were told -- let me finish. We were told when we did the deal that it's forthcoming not to worry. We were also told similarly that jugs and other

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material needed for packaging would be arriving in short order. I think it was after we closed about a week or so after we closed one of my team members asked, what's status on the jugs. We found out they weren't even in production and they were going to be months late and that jug was necessary for CVS which we blew and lost.

That was a major component to a part of the answer to your question on getting off the wrong foot.

Q. Just a follow up on that point.

Isn't another cause of the delay?

MR. BURSTEIN: Wait wait. You asked him the reasons why --

MR. BOYLE: Okay I'll let him talk. Go ahead.

A. Thank you, Brian. And continuing now for a moment. There is simple things on an asset agreement that we had expected. We expect things like transferring over a website. Getting an e-mail address changed. Getting one particular e-mail and address change was important, phone numbers change because on the

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bags that came with this agreement were phone numbers and e-mail addresses. And they weren't given to us timely. We asked about them.

Another big component of this is that we needed to switch over with the Home Depot the vendor numbers so that they could transact and trade us the orders.

Another challenge, post the close here, was that we weren't able to get these vendor numbers delivered to us timely. We had to ask multiple and multiple times of Moshe and Barry and frankly got the run around as to why.

Now it wasn't until later,
hindsight is what it is, why did this all
occur, we could chat about that I guess a
little bit later, because it became very
apparent to us subsequent to this what the goal
was, from our viewpoint. But this was set up
to put us in a very, very bad spot from the
beginning. We entered into this with very good
intentions, we paid a lot of money a million,
3.4 million and then millions thereafter and
this was set up to cause severe harm for us.

Q. Okay. Do you have any factual

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support for Snow Joe's contention that

Mr. Wechsler or Northrock was competing with

Snow Joe?

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MR. BURSTEIN: Objection to the form of the question. You can answer.

A. Well, we start off on our back foot with the transaction. Paid all of this money shipping late, look like fools to the Home Depot. We bought these names that were very iconic that Moshe and Barry built up, Blue Heat, it's a brand of product, Pellets of Fire another famous product. I knew this product as a kid even growing up. We used to have hardware stores and I saw this product being sold. This is very very iconic.

Later about a year or so after, on the trip to the Home Depot to start seeing in the store instead of Blue Heat that we bought, Blue Fire was a brand that we saw. Then we saw instead of Pellets of Fire which is what we bought, Flakes of Fire, just changing one name on it. And the address when you look it up goes to the same address of Moshe's office on his letterhead. I thinks 777 Chestnut,

Page 20 JOSEPH COHEN 1 2 something like that. I said to my team, it couldn't be. 3 4 We just got hosed. We paid all of this money and then these guys got together went beyond 5 just going to the Home Depot again, breaking 6 7 this agreement and our trust, but the slap in 8 the face was the same names. I mean in fact I think I saw recently the U.S. Patent and 9 Trademark Office put out a denial letter saying 10 that these marks an eerily similar to the marks 11 12 that we bought in the asset agreement. 13 wasn't until later that we realized this. When? 14 Ο. 15 It was later. I believe I saw the Α. first inclination of a name Blue Mineral came 16 17 out on a Home Depot report. 18 0. When was that? 19 Α. I have to check. If you have any --I have to check on that. 20 21 0. Do you remember the year? 22 Α. It was in '23. 23 2023? 0. 24 Yes. Α. 25 So I asked you -- I'm going to Q.

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split it up now. Specifically with respect to Mr. Wechsler. Moshe Wechsler. What facts do you have to support Snow Joe's contention that Mr. Wechsler was competing with Snow Joe?

MR. BURSTEIN: Wait, two things.

I'm going to object to the form and the second thing I'm going to say is you can answer that question as long as it does not include information that was provided to you by counsel. If you have facts that were provided to you by counsel you cannot provide them. Anything else that you have on your own, you absolutely can and should.

MR. BOYLE: Hold on a second, Judd. It is privileged if it is communication for purpose of taking legal advice. If it is facts that you're going to rely on in the case you can't claim privilege.

MR. BURSTEIN: I disagree for a number of reasons. One, to the extent that I have provided information to Mr. Cohen that I developed, it's work product which he is entitled to have as -- which I'm entitled to protect.

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Information that I have conveyed and the context of the information and the inference that can be drawn from the facts are intertwined. So if you want to -- you're asking now for an explanation, part of that explanation if that comes from my communications and discussions with him based upon documents that I have obtained in discovery, that to me he does not have to answer.

He can answer what he knows certainly separate and apart from the discovery you provided, that would be the basis.

MR. BOYLE: Let me ask a different question, but we are wasting time.

Q. What evidence is Snow Joe in possess of that Mr. Wechsler competed in any way with Snow Joe?

MR. BURSTEIN: Yes, well let me, again, are you including in that the discovery that was provided by your side.

Q. What facts in evidence does Snow Joe plan to put on in evidence in this case

Page 23 JOSEPH COHEN 1 that shows in any way that Mr. Wechsler 2 competed with Snow Joe? 3 4 MR. BURSTEIN: That is an entirely 5 improper question. It is the equivalent of a contention interrogatory. You can't do 6 it that way. There is lots of ways that 7 8 you can do this. 9 MR. BOYLE: Let's stop, because 10 you're truing to obstruct. 11 Mr. Cohen, you personally, forget 12 Snow Joe. Mr. Cohen, as we sit here today do 13 you have any personal knowledge that Mr. Wechsler competed with Snow Joe? 14 15 From my vantage point --Α. 16 MR. BURSTEIN: Wait, objection to 17 the form you can answer. 18 From my vantage point once we 19 uncovered that Blue Minerals address on our end 20 before we retained counsel, external counsel, we did civil searches, they pointed to Moshe 21 22 Moshe's address. 2.3 We then find out later through 24 searches and we were told at the beginning that 25 this warehouse in Spotswood, New Jersey was

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never owned by either of them. There was a landlord. We find out that to be false by doing a search.

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I'm not an attorney, but we started seeing now, connect the dots of this name, Blue Minerals come up and the name stuck with me because in one of the IP transfers on the asset agreement there was a Blue Minerals transfer of IP to Snow Joe. I do recall that.

Now we see Blue Minerals on the
Home Depot report. Now we see an address that
goes exactly to his office address. This is
starting to smell very terrible for us. And
our fear sort of why the delay in the beginning
of getting the information -- why the challenge, why
the issues and then to start to see product, in
fact I had an a conversation with Moshe about
something is not adding up. We're seeing -- we
are supposed to sell a certain amount of
product, we're not selling it.

I even got a phone call from a clerk at a Home Depot saying, hey, I want to buy your Blue Minerals product. They thought we were Northrock. This is the type of stuff

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that we were getting. I didn't have it all figured out until I brought in external counsel. But we were severely shocked at what was uncovered.

At that point we wanted to get it all -- we wanted to say if this was the case, we wanted to get our information right and once we ultimately did, at that point we took action as we should and we spent a treasurer on having the peace of having this business protected, almost 6 million, 6 1/2 or so million dollars were exchanged between us and them to have peace in going to sell the business. I was told they were not interested in being in the business, not being part of it and we just find these lies along the way.

And hindsight is what it is, it made total sense and as we sit today we lost the business to Blue Minerals, to them. And we are out all of this money and our reputation severely harmed at the Home Depot. And I was very, very, very trusting from the beginning.

Q. To use your metaphor, you said it started to smell bad, right?

Page 26 JOSEPH COHEN 1 2 I didn't hear what you said. Α. You said it started to smell bad 3 0. because you saw Blue Minerals and other red 4 5 flags, right? 6 Α. Well --7 Ο. Is that the term that you used? 8 Α. Yes. 9 Did you ever find the source of Q. the smell? 10 MR. BURSTEIN: Objection to the 11 12 form. 13 Do you have any evidence -- I'm 14 going to ask it again. You answered it but not 15 really. 16 Do you have any evidence, facts, 17 not speculation, not conjecture, that 18 Mr. Wechsler has competed with Snow Joe? 19 MR. BURSTEIN: Objection to the 20 form of the question. 21 Please answer. 22 As I said earlier, once we started 23 to see Blue Minerals name, we took a search and 24 started identifying Moshe's address. We then 25 do a business search and see Moshe's name, we

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see a name on the property and see a name in the search of the real estate with the name. We were told it wasn't theirs. Everything started building.

It is one thing to take one thing in a vacuum and say it must be an error or mistake. But when we took into totality from the beginning, the conversations that we had, I'm not in the business, don't worry about it, the product is going to come in from Egypt on time, I mean even the most agnostic point you think about we asked for a supplier who makes the Egypt product, I asked for an introduction, to this day I don't have the introduction to the supplier who makes the product. And to what end, you would ask along the way, but we figured it out later.

Q. As we sit here now, are you prepared under oath to testify that it's a fact that Mr. Wechsler or Northrock competed with Snow Joe?

MR. BURSTEIN: Objection to the form of the question. You can answer.

A. Yes.

Page 28 JOSEPH COHEN 1 2 Yes, and what is that fact based Q. 3 on, other than what you have already told us, if anything? 4 5 Α. As I said --6 MR. BURSTEIN: Well, wait. 7 Q. If you're going to say the same 8 thing you don't have to answer it again. 9 MR. BURSTEIN: The whole line of 10 questioning is based upon your personal knowledge, but go ahead. 11 12 To my personal knowledge --Α. 13 Your personal knowledge, 0. Mr. Cohen. So we're done with Mr. Cohen. 14 15 now please put your Snow Joe hat on, you're 16 here as the corporate representative as Snow 17 Joe. 18 Is there any additional evidence that Snow Joe has that Moshe Wechsler made one 19 20 penny from the ice melt business after he sold to Snow Joe? 21 22 When we identified and got a 2.3 report from the Home Depot we, Snow Joe, first 24 thing that I did was sent it to our general 25 counsel at the time to look into this.

Page 29 JOSEPH COHEN 1 2 MR. BURSTEIN: Wait, wait, to be clear. You should not discuss what you and 3 4 your counsel discussed. That I'm telling 5 you you can't discuss. You cannot discuss. 6 Α. Let's move on from the questions. The rest was a conversation with me and him. 7 8 Q. Do you think Mr. Wechsler is a liar? 9 I do. Α. 10 Do you think he would falsely 11 Q. 12 testify under oath? MR. BURSTEIN: You can answer that. 13 Α. I do. 14 15 You do. So you believe there is Q. sufficient evidence to show that Mr. Wechsler 16 17 has competed with you and Snow Joe? MR. BURSTEIN: Objection to the 18 19 form of the question. 20 Yes? Q. 21 Α. Yes. 22 0. Would you still stand by the 23 statement that you discovered that its 24 principal, who is Mr. Wechsler, had immediately 25 begun to secretly compete with Snow Joe in

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violation of its clear rights? Tell me what you discovered immediately after the sale.

Tell me what you discovered, please, if anything.

MR. BURSTEIN: Asked and answered. You can answer the question.

- A. Well, immediately after the sale you talk about a person's character we talk about building blocks. We were told --
- Q. I'm talking about secretly completing.
 - A. Let me answer the question.
 - Q. Please.

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A. We are talking about building blocks of someone's character. On signing the contract we sent a million dollars, we did that, we check the box. On closing we sent \$3.4 million, we check the box. We asked for simple things. We needed to know and have transferred to us the Home Depot vendor number. Why on earth would that take as long as it did and not get to us. We asked for the website to get transferred over. We were told stories. The person is Israel not available. The woman

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that does it is out on maternity. We just the run around. But we still persevered. We still pushed forward. We were told that we would ge the calcium in it came in beyond late.

All of these little things built, but we kept with it. We already made a substantial financial commitment and investment and we made, more importantly, we put our reputation on the line with the Home Depot that we were going to you execute and deliver.

That's what we did.

So along the way these things are building and we chalk it up to maybe there is a reason, we never thought, to your question, immediately after there is a challenge here, but we built, we were building these as any human would do, experiences.

One of those facets were, Barry's not getting back to the business. He told me that himself. Moshe mentioned to me he was in the real estate business, this is a side hustle and not a main business. We spent a lot of money for this to go.

So we were set up from the

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beginning where we didn't understand yet why all the delays. Why tell us that the jugs are going to come in on time and they don't. Why put us up to a point where we go to the Home Depot and not the get the vendor number and look like fools to the Home Depot which damaged our reputation severely after accomplishing this asset agreement. Severely hurt our reputation with the Home Depot.

To this day some of the people in the field will not take my phone calls because of what we did and how we let them down by not having the product in on time.

As we started progressing down the season to then ultimately find that product starts arriving into the stores under the Blue Minerals, Blue Heat, Blue Flakes of Fire, same address, everything built to it, we were deflated. We were trying our best, we were already off to a rocky start because the goods arrived late. We made no -- we didn't hide the fact that we were having a challenge to Moshe about this and at the end of it it was a slap in the face to see the product on the shelves

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with the same name and damage was done already.

We lost the stores to the Home

Depot, our reputation was destroyed, we were

out 6 1/2, \$7 million of money that was

exchanged and sent to Moshe and Barry. And

unfortunately we are here wasting everybody's

time.

- Q. Wasn't a piece of the purchase price financed by the seller?
 - A. Yes.

- Q. You took back a promissory note, right?
- A. There was a note component to the deal, yes.
- Q. So why would, since you say the theory sounds like is Northrock was going to sell you their assets and then compete with you, is that what you're saying happened?
- A. Hindsight is a wonderful thing,
 Brian, because we paid in cash \$4 million, a
 million at signing and 3.4 million at the close
 and then effectively more cash along the way in
 a short period of time that we thought we had
 this piece. What would did in turn, what we

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realized is what we got was and what we did effectively was bailout Barry and Moshe from whether it was a hard ice melt season, didn't snow in previous years, we gave them a treasure of money which they got, there's no dispute of We hoped that we getting piece of the What was instead got was delay and at the end of it the materials that we got which maybe shame on us for not inspecting every unit in Spotswood before it came in. Bags, how this business works you fill bags, most of it comes in unfilled. Bags that were caked with dirt, unfillable, ripped, intellectual property that didn't belong to Barry and Moshe, other people's brands that were sent to us. effectively were a garbage dump of materials that we got from them.

Now not all the materials, some materials were acceptable. But some of it was clean it out and the conversations along the way were, we need to be out of this building by the end of October, whatever it was, in terms of timeline which we worked to accomplish. It is not our building, it is not our property.

Page 35 JOSEPH COHEN 1 Talk about character how it builds very, very 2 3 disappointing. So we have to this day we have all 4 of this junk sitting that is unsellable and 5 unusable. 6 7 So we started with good 8 intentions, you asked a loaded question but we paid a lot of money. I think they accomplished 9 10 what they want to accomplish frankly. Let me ask you this. The question 11 12 is why would or what is your understanding as 13 to why Northrock would compete and sabotage to use Plaintiffs' words somebody who owes them 14 15 millions of dollars? Can you explain that? 16 MR. BURSTEIN: Objection to the 17 form of the question. 18 I don't know about you, but 19 \$6 million is lot of money, it's a lot of cash 20 that we sent over. A lot of money. 21 You sent you \$6 million in cash? 22 A million at the close, \$3.4 2.3 million -- excuse me, a million on signing, 3.4 24 million at the close and about 2 and change, 2

million and change subsequent to the

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Page 36 JOSEPH COHEN 1 transaction. 2 And you owe more right, under the 3 Ο. documents you owe more than that, right? 4 MR. BURSTEIN: Objection to the 5 6 form. 7 I don't agree we do, clearly that 8 is why we are here. 9 In the document you agreed that a Q. portion of the purchase price would be financed 10 by Northrock, right? 11 12 Α. Yes. 13 So essentially Northrock became Snow Joe's creditor, right? 14 15 Α. Yes. 16 So your theory of the case is that 17 the creditor competed with the debtor to 18 sabotage their business, that is your theory of 19 the case? 20 Brian, you're implying that they Α. 21 got no cash component. 22 I'm not implying anything. 23 that your theory of the case? 24 As I stated earlier, they Α. 25 received, Moshe and Barry, \$6 million. A lot

Page 37 JOSEPH COHEN 1 2 of money from what ultimately we ended up getting. 6 million was sent out. When we were 3 negotiating this they were pushing for more in 4 5 cash component. More. Fortunately we pumped 6 the brakes on that. 7 Pumped the breaks on what? 8 On going higher than a million at signing, 3.4 million at the close and the cash 9 10 component. You mean on continuing to make 11 Ο. 12 payments per the documents? 13 No, I did not say that. Moshe was Α. negotiating hard for more upfront cash than 14 15 seller financing. He wanted more upfront. 16 You said you had -- how many deals Q. 17 have you done with seller financing? 18 Α. I have done several. 19 Q. Have you been the financier? I have. 20 Α. And at that time wouldn't you have 21 0. 22 preferred to have as much up front cash as 2.3 possible in seller financing? 24 Α. I would. 25 So again, I'm struggling to Q.

Page 38 JOSEPH COHEN 1 understand why the seller who stands to make 2 millions of dollars if Snow Joe was successful 3 4 in Snow Joe's words sabotage Snow Joe. I want to understand why that would be. 5 6 MR. BURSTEIN: Objection to the 7 form of the question. 8 Q. What is your understanding? 9 MR. BURSTEIN: Now that you --10 since we got to the end of question, I thought it was over before, I object to the 11 12 form. 13 Do you have an answer. 14 Sorry, I wasn't aware it was my 15 turn to speak. Are you guys done? 16 Q. Yes. 17 MR. BURSTEIN: Yes. 18 As I stated before, from our Α. 19 perspective they took the best deal they were 20 going to get to get them out of the bind they 21 They got our cash. The intent 22 clearly now in hindsight was, let's not lose 2.3 our evergreen business, we could be shipping 24 product for the next ten years. Take Joe's

money, take the Snow Joe's money, get out of

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our jam, got out of our problem and move on.

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Q. What documents do you have that shows that Mr. Wechsler or Northrock competed with Snow Joe?

MR. BURSTEIN: Objection to the form of the question. And to the extent that you're saying you have documents in your possession other than those provided by the other side, by Northrock in discovery. You can answer the question.

A. I'm going to refrain from the answer of the documents as most of that would be privileged with our counsel.

MR. BOYLE: I never heard such a thing, so I will have to make a statement on record. Judd, your contention is that if you give a document to a witness that was produced in discover he can't testify about the document?

MR. BURSTEIN: My position is the way that you asked the question, which is you asked the question in terms of what evidence you have, evidence is a -- is not just a fact question.

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Page 40 JOSEPH COHEN 1 2 MR. BOYLE: Okay, we will change evidence to facts. 3 What facts or documents that you 4 have that shows Mr. Wechsler or Northrock 5 6 actually competed with Snow Joe? 7 MR. BURSTEIN: Objection to the 8 form of the question, but you can answer it. 9 MR. BOYLE: What's the basis of the 10 objection. 11 12 MR. BURSTEIN: You keep using these 13 loaded terms. What shows something. MR. BOYLE: We're in trial 14 15 MR. BURSTEIN: You're not at trial. You wouldn't be able to ask that 16 17 question at a trial. I'm objecting to 18 More to the point, Brian, it is not 19 my job to tell you how to ask the question 20 correctly. MR. BOYLE: Well, that we agree. 21 22 MR. BURSTEIN: I'm objecting to the 23 form of the question. I haven't said he 24 can't answer it. Let him try to answer it. 25 I'm not telling him not to answer. I'm

Page 41 JOSEPH COHEN 1 telling him --2 You're wasting time. 3 MR. BOYLE: 4 MR. BURSTEIN: I'm not wasting 5 I have a right to object to the form of the question. I object to the form of 6 7 the question. I said go ahead and answer. 8 As I stated earlier, we ran 9 searches against the Blue Minerals name, we started uncovering online and through state 10 database records all of these different 11 12 entities associated with Moshe. For the life 13 of my I don't understand why a business would have as many entities as it did for a business 14 15 which, quote/unquote, he is not part of. 16 Do you know when these businesses --Q. 17 Entity 1, entity 2, entity 3, Α. 18 entity 4 for a small in their mind this a side 19 hustle, not my main business. There were a lot 20 of entities that were there. And further digging through more 21 22 state searches finding every address pointing 2.3 to Moshe's address and office address was 24 shocking and alarming to us. On top of that,

we talk about building blocks and identifying a

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pattern here and we brought in experts and our counsel after the fact. But before then seeing all of these different entities with the Mineral name in it was another clue for our point.

I don't know what Moshe's fixation is with diamonds and gem stones but it seems as if every entity that's registered with his address in the state search or database search has some sort of mineral or gem, maybe he's got a fixation with geology, minerals, diamonds, emeralds, all of these entities comings to the same address.

When we start to pull together and start to see the same address, the same location, so, for example, you asked a appointed question of fact, if you look at the -- a safety data sheet that is published on the Home Depot of this competing ice melt, has the same address on it.

Brian, we were hosed and at the end of it -- I'm going to pause there before I get more heated on it. \$6 million and our reputation tarnished by what we -- in all of my career -- you asked if I have been part of

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asset agreements on both sides, I have been. Indoor do everything in my power to ensure a buyer is set up for success. Whether it was financed sellerwise, cash component or not, reputation matters. This was not the case and we frankly should have stopped this process a lot sooner, we didn't, we trusted and we are here today.

- Q. You kept making payments, right, for a period of time.
- A. You might have missed what I said before, we didn't uncover the extent of the link to Blue Minerals until later. So payments were made. We were trying to make it work. We paid a million at signing, we paid 3.4 at the close, we were making payments even though the benefit of bargain didn't come to us.

We were supposed to get the calcium immediately. We were supposed to ship the product out to the Home Depot. We were told it come in on the port Joe, don't worry, it'll go right out. It comes in in November.

You're a northeast guy, Brian.

- Q. What is that?
- A. Are you a northeast guy?

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Q. Yes, DC.

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A. Virginia is sort of backyard territory for us. Although there is a limited window when it gets really cold and snowy and then it just turns to spring and all of us Yankees want to see us go into spring weather. You have a very narrow window to make your sales in this business.

Why not tell us from the beginning, this is going to arrive late. Why not tell us that this ice melt jugs aren't going to could in CVS. Why not give us the website.

Q. What evidence do you have that they knew it wasn't coming in, that it was going to be late?

MR. BURSTEIN: Objection to the form of the question.

A. As I told you before, I had conversations with Moshe and Barry leading up to the closing of the transaction. We were assured that everything is in order in the asset agreement speaks to in black and white the load-ins for Home Depot required in

Page 45 JOSEPH COHEN 1 2 September of that year. We were excited. We wanted to see this transaction be successful. 3 I was referred into Moshe and Barry from a 4 friend of a friend. 5 6 That's the problem is that I 7 didn't have my antennas up from the beginning. 8 I trusted the relationship and connection going into it. I would never do this on the reverse 9 10 side and here we are a year or so later, more than a year later, Blue Minerals is in the 11 12 position and not us. This is just beyond 13 appalling. Are you aware that Barry Wachsler 14 15 has a separate Blue Minerals company that has 16 nothing to do with Moshe Wechsler? 17 MR. BURSTEIN: Objection to the 18 form. 19 Q. Are you aware of that? 20 I'm not. Α. 21 0. So as we sit here today, you still 22 think Mr. Wechsler has benefitted by competing 2.3 against Snow Joe? 24 Α. Yes. 25 You've told me all the facts that 0.

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1	JOSEPH COHEN
2	you have to back that up?
3	MR. BURSTEIN: Objection to the
4	form of the question.
5	A. I've told you what I could that is
6	not privileged.
7	Q. And you told me what you're going
8	to testify to, if this goes to trial, right?
9	MR. BURSTEIN: Objection to the
10	form of the question.
11	A. I told you what I told you that is
12	not privileged.
13	MR. BOYLE: That's a new one for
14	me. Let's take a quick break.
15	(Recess Taken.)
16	BY MR. BOYLE:
17	Q. Let's talk about the inventory
18	which you previously had said under oath, "The
19	product that Northrock did provide to Snow Joe
20	failed even to approach the agreed upon quality
21	standard."
22	MR. BURSTEIN: Can you just tell us
23	what you're quoting from?
24	MR. BOYLE: No.
25	MR. BURSTEIN: You said it under

Page 47 JOSEPH COHEN 1 2 oath. If you don't want to tell him --Could the court 3 MR. BOYLE: reporter read back what I said. 4 5 Let me ask you this question. We'll make it easy, Judd. Is the following 6 7 statement true. The product that Northrock did 8 provide to Snow Joe failed to even approach the agreed upon quality standards? Is that true? 9 10 MR. BURSTEIN: That's a fair question. Go ahead. 11 12 Α. Yes. 13 Please explain why the product did not approach the agreed upon quality standards? 14 15 If we break out product for a 16 moment. There were different products that 17 were purchased in this asset agreement. 18 of it was fine, some of it --19 Q. What part was fine? 20 There was -- the bulk Chilean salt Α. was fine. 21 22 0. What else? 2.3 There was some prebagged product Α. under the Blue Heat brand was fine. The issues 24 25 came from several facets of the inventory,

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primarily the calcium. There was some calcium, what they call super sacks, these are large sacks of product, carry about 2000 pounds in a vat. That was hardened material.

Calcium is a very moisture grabbing element. It is one of the reasons why it is effective with melting ice, but if you have calcium that has moisture content it becomes hard, it becomes a rock.

- Q. When did you discover that, that there was rock, calcium rock?
- A. The challenge of how this was structured in terms of moving out after the purchase. Inventory was in several different locations. There was inventory in Spotswood, New Jersey. There was inventory in Bayonne and there was inventory to arrive.
- Q. Let me stop you there for a second just so we could put a bow on that.

Isn't it true that at least two people from Snow Joe visited both of those facilities that you mentioned, Bayonne and the other one, before the transaction to inspect the inventory?

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As I was saying before and Α. answering part of your question, Snow Joe did send out someone to look at the goods that were in these locations. The way the goods were stacked it was impossible to move all the product to get to the bottom layer. So we looked, for example, at the top layer, you can't move 2000 pounds of material easily. Not easy to do without equipment or machinery. did the best that we could at the time. We were not able to get all of the material reviewed that were on the bottom layers in Spotswood of the pallets. These are the empty bags, quote/unquote, that I know became very problematic which we did not uncover until later.

And of course the material that was arriving from Egypt, we had no opportunity to review until the goods would have arrived.

- Q. Were there alleged defects in the goods from Egypt?
 - A. Yes.
 - Q. What was wrong with those?
 - A. Hardened.

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Q. When did you discover they were hardened?

A. As we mentioned earlier, the goods came in exceptionally late, the end of October. They shipped whatever we could start shipping that we missed the load-in started going out to the floor of Home Depot in early November at that point.

It wasn't until several months

later that we started getting calls from the

field at Home Depot saying we have a problem

with the ice melt. There is some material that

is hard and they became very blockish and what

is Snow Joe going to do about it. Then we

started digging in deeper.

- Q. Do you have an expert or anybody else that can determine that that product was hardened as a result of something Northrock did or didn't do?
- A. It was irrelevant as far as I'm concern who did it. I needed sellable product.
- Q. How long did you have the product before you shipped it to Home Depot?
 - A. Well, when it arrived in late

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October, as I mentioned before, several weeks thereafter we were starting to finally send out that product to the stores.

- Q. When it arrived who was in charge of receiving the shipment?
- A. Well, that's a problem. Because the way this was structured in the asset agreement was that we were supposed to take quick possession of the calcium and pay on open terms. Snow Joe has a facility that is in New Castle, Delaware, not far from the port. When the goods came in October, Moshe wanted to get paid for the goods upfront, that wasn't what we agreed to in the deal.

We had no choice at this point to live with this new pay as you go structure on the calcium because we were in such a bind being late with the Home Depot. I could not get another supplier. We could not get an alternative producer of bags. The material in Spotswood while there was some raw material there of calcium, it was not bagged.

The challenge of calcium not to bore everybody with the chemistry is that you

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need a certain temperature to bag product with certain equipment. Some equipment you can bag it in higher temperatures, other equipment you can't bag it. When the temperature is too warm there is too much moisture in the air, you can't bag it. So we had no choice but to live with that changed structure pay as you go.

In October when the goods finally did make it, Moshe wanted to get paid on a COD pay as you go basis for the calcium. So as we would take product we would pay for product.

But this is his product that was sitting -- part of our asset agreement but under his control at the port. We weren't able to get releases from the port unless we had his permission.

- Q. At some point did a creditor take action to try to get that product that was in Delaware at the port?
 - A. Can you define creditor?
- Q. Someone who is owed money. Let me cut to the chase. Was there a point where Snow Joe paid \$700,000 to access that inventory?
 - A. It absolutely did.

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Q. So you paid \$700,000 to receive the release of the defective product; is that right?

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MR. BURSTEIN: Objection to the form of the question.

A. Thanks Brian, let me answer.

Snow Joe did pay 700,000

Intercontinental, the port operator. The port had in its yard both the calcium and bulk salt that had nothing to do with the transaction with Dart and Northrock. There was bulk salt there. The operator at the port couldn't care less, it was all commingled together and basically sent out a notice if you don't take the product from the port, if you don't pick up the product we are going to auction off the product. All of it. And this had severe consequences for us for a variety of reasons.

One, the brand name that we bought and paid for is sitting on the bags of these products, on the calcium product, and we were very concerned given the status and state of the quality of the product that some opportunistic buyer would pay pennies on the dollar for the

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calcium bags and flip them to retailers. And at end of the day the buck will stop with us as the owner of the brand and we were concerned with that. We take pride in the workmanship of what we put out to the market. We do not put out defective product. But not bifurcating that for a moment, we also had to deal with actual salt, sodium chloride which we needed for our other products to fill.

So we had no choice. We told Moshe about the challenge at the port, that the guy was going to not work with us and wanted to auction off the product. We had no choice but to pay him, we paid him \$700,000, we did. told Moshe what we were doing, we parked the product, as I mentioned earlier, we have a facility not from the port, we moved all of our sodium chloride to our site and also moved the calcium parked at our warehouse. And we told Moshe, in fact until this day it is still there, to go take it. Make sure you take off the brand name, remove it, dispose of it as you wish, sell it to whom. He mention that he had some customers interested in buying it.

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to our team about it. We thought we did the right thing by protecting the integrity of the brand and moving it so it wouldn't be auctioned off. And that's what we did.

And we're paying to this point space and rent for this calcium that is sitting there. We don't want it here.

- Q. When did you first receive a complaint about hardening of the product?
 - A. It wasn't until later.
 - Q. Later when?

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A. I would say late December. Again, you will get a complaint or two, but when I start getting a bunch of complaints, that didn't start happening until later. My guess it wasn't until they started selling the product that they actually had the consumers walk back in, I bought a bag for 25 or 30 dollars and it is harden. Give me my money back.

Home Depot is a very vocal operator they will call you on the cell phone and say you need to fix it. Fixing it means ship it back at our expense and ship us

Page 56 JOSEPH COHEN 1 something that is a salable, workable. 2 3 0. Was it hardened when you shipped it? 4 5 Well, we off-loaded from the port Α. when the product came right in at that point 6 7 what we did get in October that started going 8 out, we were in such a rush given the delay to not thoroughly look through every bag. We sent 9 what we could. 10 Did you inspect the sampling to 11 12 see if it was hardened? I don't recall. 13 Α. Do you recall if anybody found any 14 15 hardened bags before they left and went to Home 16 Depot? 17 Α. I don't recall. 18 What facts do you have that the 19 product was hardened at the time it was 20 delivered to Snow Joe? MR. BURSTEIN: Objection to the 21 22 You can answer. 23 Α. We sell a lot of ice melt and we 24 rarely see issues like this. And when we 25 actually got the product back we thought

Page 57 JOSEPH COHEN 1 2 initially maybe it was the top layer. If you think about it, bags of calcium they are 3 stacked on a pallet, we thought maybe the top 4 got water damage, but we actually looked 5 6 through it, it was hardened toward the bottom 7 of it. 8 Again, what if any facts do you have to suggest that it was caused by 9 Northrock? 10 I never suggested that they caused 11 Α. 12 it directly. 13 Are you saying -- Northrock -- of course you're not alleging that Northrock knew 14 15 that the product was hardened, are you? 16 MR. BURSTEIN: Objection to the 17 form of the question. 18 Α. I would hope not. You don't have any reason to 19 Q. 20 believe they knew? MR. BURSTEIN: Objection to the 21 22 form of the question. 23 Specifically I want to be clear, Α. 24 we are talking about the calcium from Egypt. 25 Q. Yes.

Page 58 JOSEPH COHEN 1 2 That was supposed to come in Α. 3 quickly and arrived later. I can't imagine that purposely 4 they knew the product was hardened and sent it 5 to us. I don't think so. 6 7 Isn't it fair to say that Snow Joe 8 assumed the risk of a problem with the product? MR. BURSTEIN: Objection to the 9 10 form of the question. 11 Α. No. 12 Q. Well you bought the product from 13 Northrock, right? Brian, we buy product from a lot 14 15 The obligation and it's the same of vendors. 16 with us when we sell to customers. It is our 17 responsibility when we sell product to a 18 customer to stand behind the quality of the 19 product. 20 We make pressure washers, for 21 example, Snow Joe does, we don't actually 22 produce them, we source them. It is our name 2.3 on the box and goes out the door and if it's 24 poor workmanship at the factory level, it's

irrelevant that the factory produced it, it

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Page 59 JOSEPH COHEN 1 2 wasn't Snow Joe. We have to take 3 responsibility for it. Brian, our transaction with 4 Northrock and Dart was to buy salable product, 5 It didn't matter where it was coming period. 6 How it was coming in. We were told that 7 8 we were going to get calcium promptly so we could sell it. It is not a complicated business. 9 10 Make a profit on the sale and move on. 11 Instead, it came in egregiously 12 late. We sent it to the Home Depot and started 13 coming back. That's a problem. It happens, 14 but it is a problem. 15 Go ahead, finish. Q. 16 Α. I'm done at this point. 17 I may have asked this before and I 18 apologize if it is repetitive. Do you recall 19 that Snow Joe requested to reroute the shipment 20 to Delaware; is that correct? I do. 21 Α. 22 Do you know whether that 2.3 contributed to the delay? 24 Α. Absolutely not. 25 Absolutely not you don't know or Q.

Page 60 JOSEPH COHEN 1 2 absolutely not it do not contribute to the delay? 3 Thanks for clarifying. 4 latter, it did not contribute to the delay. 5 6 Q. How do you know that? 7 We made it clear at the beginning 8 of the asset discussion, the purchase agreement, that our warehouse and distribution 9 center was in New Castle, Delaware and that 10 product needed to arrive in New Castle. 11 12 Delaware from New Jersey, which I believe is 13 where they normally would off-load product, nautical milewise it is not a far distance. 14 15 fact it would be a shorter distance to deliver 16 to Delaware than it would be to bring it into 17 New Jersey. 18 What is the dollar value of the 19 inventory that Snow Joe claims is substandard? 20 I don't recall the exact amount. Α. 21 0. Did you ever know the exact 22 amount? 23 Ballpark, but not the exact Α. 24 amount. 25 Can you, with any reasonable Q.

Page 61 JOSEPH COHEN 1 2 degree of certainty, say what percentage of the 3 inventory was bad and what percentage was good? MR. BURSTEIN: Objection to the 4 5 form of the question. 6 Now I mean certainly we know what Α. was bad and what was good. 7 8 0. How much was bad and how much was good? 9 10 Α. As you said before, I don't recall the exact amount. 11 12 Q. Ballpark? The value of the calcium that 13 Α. wasn't salable plus the ripped bags as I 14 15 mentioned, the decrepit bags, the soot filled 16 bags, branded product that wasn't ours. 17 Have you calculated those numbers? 18 Has Snow Joe calculate those numbers in this 19 case? 20 I defer to counsel, I believe we Α. do. 21 22 0. They don't have to answer 23 questions today, but we will talk to them. 24 You do agree that for a period of 25 time you were paying COD, cash on delivery, for

Page 62 JOSEPH COHEN 1 2 the product; correct? Can you clarify product? 3 Q. Well, I can ask, was there a 4 5 particular product that you were paying for in 6 advance? 7 That was as I mentioned earlier, 8 Brian, the calcium. Yes, that is where I'm going. I'm 9 Q. not trying to trick you. I'm just trying to 10 find out what happened. 11 12 Apologies if I take a specific Α. 13 tone on it, but you started off after the break referring to a quote that I did not give. 14 15 Okay, well. Q. 16 I'm a simple quy, Brian, at the 17 end of the day. 18 Q. I'm simple too. 19 MR. BURSTEIN: I just remind the 20 witness to answer the question that was asked. 21 22 MR. BOYLE: Thank you, Judd. 23 going to try to share my screen, but I'm not the best at it. Bear with me. 24 25 Can you see this document? Q.

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1	JOSEPH COHEN
2	MR. BURSTEIN: I don't think I can.
3	I could be wrong. I can see it. I can see
4	it. Can you see it Joe?
5	THE WITNESS: Yes, I see it. I only
6	see the top half of it.
7	Q. That is your signature, right,
8	Docusign?
9	A. Bear with me Brian. Are you
10	zooming or am I.
11	Q. If you need me to zoom in I can?
12	A. Can you zoom out. Okay, good.
13	Sorry one more out. There you go. Okay. Can
14	I read it?
15	Q. I don't want to misquote you so I
16	direct your attention to paragraph 5.
17	A. Can I read it?
18	Q. Please. Read the whole thing.
19	(Witness reviewing document.)
20	A. Okay, I read it.
21	Q. Does that refresh your
22	recollection that you did say what I said after
23	the break?
24	A. Brian, that is not what you asked.
25	You said I said it today. You are referring to

Page 64 JOSEPH COHEN 1 a document that I submitted before. 2 Q. Okay. I didn't say you said it 3 4 today. I said you said it previously under 5 oath, which is accurate. 6 Look at paragraph 5, does that 7 remain accurate today? 8 Α. It does. Other than the hardening of the 9 calcium, what else about the product is bad, if 10 anything? 11 12 As I told you before, we had bags 13 that were received that were unsellable, unfillable, useless. 14 15 How many? Q. 16 I can't quantify the amount today. 17 Can you quantify the amount before Q. 18 we go to trial? 19 MR. BURSTEIN: Can you repeat the 20 question? MR. BOYLE: I will start again. 21 22 bad. A matter time before I get cute, my 23 apologies. So the bulk calcium chloride 24 pellets, what percentage of those, if you know, 25

Page 65 JOSEPH COHEN 1 2 was salable? You mean these are the calcium 3 Α. pellets in the big bags, the super sacks? 4 5 0. Yes. 6 Α. Very view were salable at value. 7 Q. Did Snow Joe keep a record of 8 defective products? We did. 9 Α. 10 Did you e-mail Northrock and say, Q. hey guys, the product is defective? 11 12 Objection to the MR. BURSTEIN: 13 form of the question. There were discussions with 14 15 Northrock about -- and Barry at Dart about the 16 challenged material. And the material that 17 you're referring to now I believe it's in 18 Bayonne, New Jersey which we are not near that 19 facility was left there. We were hoping to find someone that could take it in an as is 20 condition or in the condition that it was there 21 22 given that it was in such bad shape for us to 2.3 be able to utilize it. 24 When we did the deal, we expected 25 that that material would be able to be bagged

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and sold as calcium pellets in a bag which is our intent.

- Q. Where was that material at the time of the sale?
- A. The bulk material, the bulk and sacks was in Bayonne.
- Q. Isn't it true that Snow Joe represented that they had inspected that material and agreed to the quality before the sale?
- A. As I said earlier, we were able to look at what with could. They are 2000 pound sacks, we could not physically move every one of them. We relied on what we were told, it is good product. There might be some hardening, but acceptable product to be bagged. Not the case when we finally moved some product to Delaware to be bagged which is where our plant is, our operator at the plant said this is not acceptable, it can't be bagged, it would ruin the machine and would not be fillable.
 - Q. Is there documentation of that?
 - A. I don't recall.
 - Q. Is there anybody else at Snow Joe

Page 67 JOSEPH COHEN 1 that would know whether there is documentation 2 of that? 3 I don't recall. 4 Has Snow Joe searched for and 5 0. made a good faith effort to find any and all 6 7 documents regarding alleged defective products? 8 Α. Yes. As we sit here today you're 9 unaware of any communication in writing from 10 Snow Joe to Northrock or Mr. Wechsler regarding 11 12 defective product? 13 MR. BURSTEIN: Objection to the 14 form of the question. Again, you can 15 answer. 16 Α. I know there were many 17 conversations about defective product with 18 Moshe directly. As I said earlier, there might be documents about defective, I don't recall 19 them at the moment. 20 Snow Joe looked for said 21 22 documents. An effort was made to find those 2.3 documents in connection with this case? 24 We take this case and matter very Α. 25 seriously. And everything was taken seriously

Page 68 JOSEPH COHEN 1 at the point for uncovering and putting our documents in order. 3 4 Understood. So you would agree if there was communications from -- written 5 communications from Snow Joe to Northrock 6 7 regarding these allegations about the quality 8 of the product, you would want to find them, 9 right? MR. BURSTEIN: Was it just -- I 10 want to make sure, you wanted to find them, 11 12 was that the question? MR. BOYLE: You would want to find 13 14 them. 15 MR. BURSTEIN: That's fine. 16 MR. BOYLE: No problem. 17 We, of course, would want to find 18 all relevant documents pertaining to this 19 matter. In addition we have had many 20 telephonic conversations with Moshe about all 21 facets of this deal from inception to post on 22 the telephone. 2.3 Ο. So the contention is that a rather 24 large percentage of the inventory that was 25 provided was substandard, fair? That's your

Page 69 JOSEPH COHEN 1 contention, right? 2 MR. BURSTEIN: Objection to form of 3 4 the question, you can answer. 5 Α. As I said earlier, there was a large amount of product that was unsalable. 6 7 0. That did not even approach the 8 agreed upon quality standards, right? Α. Yes. 9 Given that, you believe it's 10 reasonable that Snow Joe does not have one 11 12 writing to Northrock complaining about these 13 products? MR. BURSTEIN: Objection to the 14 15 form of the question. 16 I didn't say that, Brian. I said Α. 17 I don't recall an exact letter if in writing 18 was sent about it. I know there was numerous 19 conversations, I was party to many of those 20 conversations. So there was never a formal notice 21 22 of default sent to Northrock, is that fair? I don't recall. 23 Α. 24 As far as you know as a representative of Snow Joe, Snow Joe never sent 25

Page 70 JOSEPH COHEN 1 a notice of breach or otherwise notified in 2 writing that these alleged breaches occurred? 3 MR. BURSTEIN: Objection to the 4 form asked and answered. 5 I know with certainty I did send 6 7 e-mails to Moshe post our closing listing in 8 detail all the different things that needed to be addressed. We didn't get the website. 9 still to this day don't have the website. 10 Which website, so I know? Which 11 12 website are you referring to? 13 Α. DartSP.com. MR. BOYLE: I'm going to share my 14 15 screen. I'm going to mark the first exhibit as Exhibit 1, the declaration. 16 17 (Exhibit 1 for identification, 18 Declaration.) 19 MR. BURSTEIN: Can you say which 20 exhibit you're referring to? Is it the affidavit. 21 22 MR. BOYLE: Yes, it's the 2.3 declaration. We will get you copies of exhibits. 24 25 MR. BURSTEIN: I want to make sure

Page 71 JOSEPH COHEN 1 2 that I know what we are talking about. MR. BOYLE: Now, the next one that 3 4 I'm going to mark as number 2 is going to 5 blow everybody's mind because it says 6 Exhibit 1 on the first page, but it is the 7 asset purchase agreement. (Exhibit 2 for identification, Asset 8 9 purchase agreement.) Can you see that document? 10 0. I do see the document. I see the 11 Α. 12 first page. 13 The first page, yes? 0. Α. 14 Yes. 15 Give me one second. I'll show you Q. 16 Exhibit F, list of inventory, do you see that? 17 Obviously you can't read it but do you see it? 18 Α. Is there a question. 19 Q. Can you see this document? Very hard to see, but I see, yes, 20 Α. this is Excel file. 21 22 0. This is Exhibit F to the asset 23 purchase agreement that we were just looking at 24 which is a list of inventory. Do you see that? 25 I see it says list of inventory. Α.

Page 72 JOSEPH COHEN 1 2 And it lists some inventory and I Q. want to go through this and tell me which of 3 these were defective and which were sold. 4 5 Snow Joe sold product that it 6 bought from Northrock, right? 7 Α. Yes. 8 Q. All of it wasn't bad, right? 9 Α. Yes. So looking at this Exhibit F, can 10 Q. you read it or is it still too small? 11 12 I can see it now. 13 The first thing is calcium super 14 sacks, is that what we were talking about before? 15 16 MR. BURSTEIN: Objection to the 17 form. 18 0. What are calcium super sacks? 19 Α. These are the large 2000 pound 20 bulk calcium pellets. And those are the ones that we 21 22 were talking about before that you said were 2.3 not usable? 24 Α. Yes. 25 All of them or just a portion? Q.

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1	JOSEPH COHEN
2	A. The majority.
3	Q. Where are those now?
4	A. I don't recall where they are
5	today.
6	Q. Did you take photographs of the
7	defective materials?
8	A. I did not.
9	Q. Did Snow Joe take any pictures of
10	the defective materials?
11	A. They might have.
12	Q. Who at Snow Joe would know that?
13	A. I don't recall.
14	Q. Did you instruct anybody to make
15	sure that you document the defective product?
16	MR. BURSTEIN: Objection to the
17	form of the question.
18	A. I might have.
19	Q. Who would you have directed to do
20	so?
21	A. It might have been somebody at a
22	warehouse level. I don't recall offhand.
23	Q. You're saying the inventory was
24	damaged as a result of moisture and hardening;
25	is that right or is that different for the 2000

Page 74 JOSEPH COHEN 1 2 pound bags? 3 I can't speak to why the inventory at Bayonne was hardened. I can't speak to that 4 other than it was. 5 Do you know when it became 6 Q. 7 hardened? 8 Α. No. Do you know if it was before or 9 Q. 10 after Snow Joe inspected it? As I said earlier, we inspected 11 12 what we could. We were told some of it was 13 hardened potentially at the top. Someone is moving the page. 14 15 That's me. Too many screens here. 16 Sorry about that. 17 It wasn't until we started moving Α. 18 the sacks from Bayonne to Delaware where our 19 plant is, our ice melt plant is, that we 20 started realizing that the material in the sacks was unfillable for the bags. 21 22 bagged, to clarify. Unfillable to be bagged. 2.3 It became like rocks. 24 When did you discover that? 0. 25 I don't recall the exact date. Α.

	Page 75
1	JOSEPH COHEN
2	Q. Before October?
3	A. No, it would have been after that.
4	Q. Now, for a moment we will go back
5	on this page. I'm showing you Section 2.7.
6	Are you with me?
7	A. I'm with you.
8	Q. Can you read the last sentence for
9	me please?
10	A. "Purchaser represents and warrants
11	to seller that prior to closing purchaser has
12	had the opportunity to inspect and is satisfied
13	with the condition of all inventory."
14	Q. You signed this document, right?
15	A. I did.
16	Q. Who from Snow Joe inspected the
17	inventory?
18	A. One of our warehouse managers.
19	Q. Do you remember if it was a
20	gentleman named Brett Bernstein? Does that
21	sound right?
22	A. Brett did work for us at the time,
23	it might have been him.
24	Q. What about Paul Riley, did he
25	visit it?

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1		JOSEPH COHEN
2	Α.	I don't recall if he visited.
3	Q.	Who is Paul Riley?
4	Α.	Paul was Snow Joe's chief
5	operating offi	cer.
6	Q.	Is he still with Snow Joe?
7	Α.	He is not.
8	Q.	Why did you leave?
9		MR. BURSTEIN: Objection to the
10	form of	the question. You can answer.
11	Α.	He is employed with another
12	company at thi	s time.
13	Q.	Is that other company owned by
14	you?	
15	Α.	It is.
16	Q.	What is that other company?
17	Α.	All Season Power.
18	Q.	Does Snow Joe still operate under
19	the name Snow	Joe?
20	Α.	I don't follow the question.
21	Q.	The asset purchaser was Snow
22	Joe LLC and Jo	oseph Cohen was the manager and
23	CEO. Does tha	at entity still exist?
24	Α.	It does.
25	Q.	Is that entity still in operation?

			3000ph Cohen
			Page 77
1			JOSEPH COHEN
2		Α.	It is not.
3		Q.	What happened to its assets?
4		Α.	Its assets were wold.
5		Q.	To whom?
6		Α.	Wells Fargo.
7		Q.	When?
8		Α.	February of this year, February of
9	2024.		
10		Q.	What was the price?
11		Α.	I don't have the exact number.
12		Q.	Was there a foreclosure sale?
13		Α.	It was.
14		Q.	Is it final, is the foreclosure
15	sale fi	inal and	d closed?
16		Α.	Yes.
17		Q.	Do you know who currently owns the
18	assets	that We	ells Fargo purchased?
19		A.	I do.
20		Q.	Who?
21		A.	Another entity called Weather
22	Brands	•	
23		Q.	Do you own that entity too?
24		A.	I do not.
25		Q.	Who owns that one?
	1		

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1	JOSEPH COHEN
2	A. Investors.
3	Q. Investors that you found?
4	A. Some yes, some no.
5	Q. Are you being compensated in any
6	way for the operations of this new business
7	using Snow Joe's assets?
8	MR. BURSTEIN: Objection to the
9	form of the question.
10	A. I said earlier, Brian, I operate
11	the company call All Season Power. That is our
12	operating business. And today we are a
13	licensee of the Snow Joe brands.
14	Q. Licensee from who? Who is the
15	licensor?
16	A. Weather Brands.
17	Q. So Weather Brands is under your
18	Joe umbrella, so to speak, that you were
19	describing earlier?
20	MR. BURSTEIN: Objection to the
21	form of the question.
22	A. No.
23	Q. What if any benefit do you,
24	Mr. Cohen, receive from Weather Brands and use
25	of the assets of Snow Joe?

Page 79 JOSEPH COHEN 1 2 MR. BURSTEIN: Objection to form. What do you get out of it? 3 Q. 4 MR. BURSTEIN: Wait, wait. 5 thought question was over and you added something to it. 6 7 Can we just go back and so the 8 record is clear or I'm happy to object to the form -- I will just object to the form 9 of the entire question as opposed to where 10 I interjected my objection to form. 11 MR. BOYLE: 12 Let me see if I could 13 get at this a different way. I'm trying to get to the point. 14 15 Snow Joe sold all of its assets as 16 a foreclosure sale, right? 17 Yes. I want to be specific with Α. 18 you in a response because it is more technical. 19 Actually you might want to go back up to that 20 asset agreement because it did refresh my 21 recollection. We could go back to that in a 22 minute. 2.3 Snow Joe had an obligation to its lender and its lender foreclosed on its assets 24 25 because of its outstanding obligation.

Page 80 JOSEPH COHEN 1 2 And then another third-party Q. 3 purchased those assets, right? Α. That's right. 4 5 0. Did you derive any financial 6 benefit from that third-party's use of those 7 assets? 8 Α. No. Do the former investors in 9 Q. No. Snow Joe LLC have any interest in this new 10 entity, Weather Brands? 11 12 Α. No. You mentioned earlier about a 13 website that was not transmitted. I think it 14 15 was Dart SP; is that right? Is that what you said? 16 17 Α. Yes. 18 0. I'm showing you Schedule A to the 19 asset purchase agreement. Are you with me? 20 Α. I am. Does this list the domain names 21 22 that you're purchasing, right? 23 Α. It lists some of them. If you 24 scroll back up to the top of the agreement --25 I'm glad you brought it up. There is a very

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specific section that we put into this
agreement that spoke to Dart and Dart Seasonal.
Somewhere towards the beginning, a whereas
clause the beginning of this agreement. I
think it is the first one. The brand Dart Ice
Melt and there is another section that I
believe that speaks to Dart.

- Q. So Domain Name Assignment

 Agreement. It lists domain names. Do you see that? It references schedule A. Do you know anywhere else in this document where it refers to the DartSP.com domain name?
- A. As I said, up at the top of the agreement in the actual asset agreement we made a general reference to all Dart Seasonal products.
- Q. But doesn't this domain name assignment agreement expressly apply to domain names --

MR. BURSTEIN: Don't answer the question until I had an opportunity to object. Objection to form, now you can answer.

A. We asked for a list of the domain

Page 82 JOSEPH COHEN 1 names pertaining to Dart and Northrock. We 2 were provided a list of what they are and took 3 4 it at face value. We made certain to put it into the agreement that all references to Dart 5 be conveyed to us. When we received the bag 6 7 inventory, the Dart SP name was printed on all 8 of the bags. How long was the delay in getting 9 Q. the domain name, do you recall? 10 MR. BURSTEIN: Objection to the 11 12 form of the question. Please, Mr. Cohen, 13 take a -- skip a beat so I can interpose an objection if it is appropriate. 14 15 After I answer if it is all right 16 with everybody if we could take a bathroom 17 break? 18 Q. Sure. 19 Α. I'm rushing for the sake of 20 getting to the restroom. 21 What was the question again, 22 Brian? 23 MR. BOYLE: Can you read it back? I don't remember what it was 24 MR. BURSTEIN: If there is a 25

Page 83 JOSEPH COHEN 1 2 question pending then Mr. Cohen has an obligation to answer it before the break. 3 If you want to read back the question from 4 the record he has an obligation to answer 5 6 If it is being rephrased I want to 7 take the break before another question is 8 asked. I'm happy to have him answer it if 9 you want to have the question read back by 10 the court reporter. 11 (Requested portion of record read.) 12 We -- to this day we still do not Α. have the domain name. 13 MR. BOYLE: Okay, let's take a 14 15 break. We're probably going to take a 16 lunch, I don't know if you want to do it 17 now or later. MR. BURSTEIN: Your choice. 18 MR. BOYLE: Break now until one 19 o'clock. 20 21 (Lunch recess taken at 12:08 p.m.) 22 23 24 25

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1	JOSEPH COHEN
2	AFTERNOON SESSION
3	1:11 p.m.
4	JOSEPH COHEN,
5	resumed, having been previously duly sworn,
6	was examined and testified further as
7	follows:
8	BY MR. BOYLE:
9	Q. Mr. Cohen, we are back on the
10	record. You're still under oath?
11	A. Yes.
12	Q. I want to talk about Home Depot
13	for a moment. You had said earlier that there
14	were problems and Home Depot was upset and they
15	stopped using Snow Joe; is that right?
16	A. Not exactly.
17	Q. Tell me what happened with Home
18	Depot?
19	A. As I mentioned I'm assuming
20	pertaining to this transaction?
21	Q. Yes.
22	A. We entered into this deal and
23	communicated to the Home Depot that we are now
24	going to be supplying them ice melt in this
25	very important market. The way Home Depot

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2.3

divides the geography is by market region and store number. Store numbers, they have a lot of stores in the country so everyone gets a portion and you're assigned your location or allocation of the stores which you fulfill.

So we had started out letting them know, hey, we are acquiring Dart and Northrock and we are going to be selling Blue Heat and Pellets of Fire and other Frosty's, these are didn't brands names of product in Market 15 in, amongst other markets. These are north New Jersey right near New York City. These are very highly trafficked stores, a lot of activity and a lot of volume. This was early on, they were happy for us. We communicated to them about this transaction. And off we went.

As I mentioned when we did this agreement with Northrock, Moshe, Barry, in the beginning of August when we signed it, we were talking about it beforehand. I believe we closed on it the end of August, August 23rd or 24th. The expectation was that we would meet in the asset agreement the September load-in, which is, I don't recall the exact page in the

JOSEPH COHEN

asset agreement, but there is a section which talks about the award.

2.3

So Home Depot gives vendors awards based on each upcoming season and they say here are your stores, here is the information, so on and so forth.

We are excited about the deal, paid a million dollars for the deposit, 3.4 million thereafter. We are expected to meet our obligation of the deal and supply Home Depot with this program or the load-in and we were unable because a key element of this was getting the material there promptly.

Home Depot, as I mentioned earlier today, has a Pro business and a consumer business. The Pro business is very important to them. As you could imagine these are customers that buy in bulk, they buy early, they are not dependent necessarily on the weather because commercial landscapers buy -- they have an obligation to salt the sidewalks, for example, of an a grocery chain or parking lot or sports stadium. So they go to Home Depot, their trusted source to buy product and

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that is the early season, it's usually the Proseason.

So closed on this transaction in August, calcium doesn't arrive until the end of October, the last day of October beginning of November, we are exceptionally late and Home Depot was very angry with us. Conversations on Teams meetings with them about how serious they take this business and how late we were. And we were already trying to do damage control considering the lateness, but we had lost so much. It is one thing to a week, two, three weeks late, to be 60 days is a very short selling season late is very challenging.

We had a lot of aggravation and challenge with them in the early part of November and mid part of November as stuff started to come in.

Build on top of that there were further issues and one is the calcium, but as I mentioned earlier today, too, they couldn't -- they, Home Depot, couldn't transmit orders to us because we had asked Moshe and Barry for the vendor numbers for Home Depot so we could get

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the purchase orders immediately. We needed it urgently. This deal was already happening late because the load-ins were September and everyone understood and was in the agreement that the load-ins were September. There is e-mails from Home Depot about the load-ins being September. We were aware of it. We needed to get the connectivity.

And Home Depot does something called EDI, Electronic Data Interchange, to bring us the orders. We needed the vender number and we asked to get that vendor number after we -- I want to say weeks for us to get the number. It wasn't until I believe maybe the second week of September we got the vendor number. Which was ridiculous that it took as long as it did. We finally got it. So we were late to get the order from Home Depot. That was one misgiving.

Then we come back and they tell us, yeah, not going to get the calcium bagged product until much later. It made us look so inept in our ability to do it. They were really upset with us and rightfully so. We

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weren't able to execute and deliver on time.

2.3

- Q. As a result of that Snow Joe alleges that they lost the relationship with Home Depot?
- A. Well, it didn't happen overnight. We were late to ship. Now we finally do ship the calcium, field stores start calling and complain, some of the product is hardened and they need returns and send it back. This started, you know, moving forward. This was season -- we closed on this deal with Northrock and Barry and Moshe in August of '22. So this would be the winter of '22/'23. That is how they look at a season, sort of two years in the calendar years, but it is really the '22/'23 season.

It wasn't until the '23/'24 season subsequently that we realized that Home Depot pulled the key market, 15, away from us. We did have some business in '23/'24 still remaining with Home Depot, we weren't totally gone from the Home Depot. But then we find out later in the '23'/24 season that we lost Market 15

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which is the biggest market among others to Blue Minerals.

2.3

Home Depot sends out this electronic report that shows all the different vendors of who they're buying from. What stores and we lost that key market. I mean this is really the heart and sole of the business was Market 15. That is the most aggressive market and if I recall a number in the sales analysis that Home Depot gives some 150,000 bags or so were sold in Market 15 to Blue Minerals that I recall of of orders that we were expecting. Again we paid a lot of money for this brand and as I mentioned earlier then actually go to a store, I remember this vividly and seeing -- it is one thing that you lose it to a competitor because whatever.

We didn't offer Home Depot a higher the subsequent year, we gave Home Depot the same price. They bought it from us currently. They are aware of us and they awarded the Market 15 to Blue Minerals. And then, of course, as you start to go into the store and you see Blue Fire, same looking bag.

Page 91 1 JOSEPH COHEN 2 Flakes of Fire in our space that we bought. I look like a buffoon in our business for 3 agreeing to this deal because I trusted or and 4 this never happened before. 5 6 Ο. So it is your recollection that Snow Joe had fewer Home Depot stores in the 2023/2024 season versus the prior season, 8 2022/2023? 9 In the 2023/'24 season we lost 10 Α. 11 Market 15 to Blue Minerals, subsequently found 12 that out because they supplied us with that Now we did pick up additional 13 record. 14 noncritical stores in that season, but that's -- again, as I mentioned, Market 15 is the Holy Grail of 15 16 ice melt. This is Union, New Jersey, 17 Teterboro, Secaucus, these are key highly dense populated, all the way up to Route 9 you go 18 19 into north New Jersey and into New York City. This is a dense area. 20 21 Getting some store awards where 22 you live in Washington, D.C., forgive me if I don't recall, I think you said you lived in 23 24 Virginia, right? 25 Q. Maryland.

Page 92 JOSEPH COHEN 1 2 Not much snow down in Maryland and Α. it is not as robust a market as Market 15. 3 we lost the key market not to anybody else, 4 some random competitor. There are plenty of 5 competitors in the space, we lost this to Blue 6 7 Minerals. That's the pain point. 8 Would you agree with me that Snow Joe had more Home Depot stores in the 2023 9 10 season versus the 2022 season? It doesn't matter. It depends on 11 12 the store. You could have a store --13 I'm not asking you the 14 significance of it. Would you agree that Snow 15 Joe had more stores? I'd have to double-check the store 16 Α. 17 count. I do recall that we had more store 18 numbers, but lost the high volume stores. 19 mega stores which were Market 15. 20 How many did Snow Joe have for Q. this season, '24/'25? 21 22 Α. Excuse me, this -- 2024/2025? 23 0. The current season. 24 Now we have zero. Α.

Now you have no Home Depot stores?

Q.

25

Page 93 JOSEPH COHEN 1 2 Α. Correct. 3 0. And you think that is Northrock's fault? 4 5 I do, yes. Α. Why? 6 Q. 7 Α. We had lost all credibility with 8 the Home Depot. We got off to a horrible start in '22/'23 with the Home Depot. They were 9 10 beyond upset with our lateness and delivery. They were upset with the quality of the 11 12 product. Then we find out and uncover that 13 Blue Minerals goes into Market 15 and is in 14 that market. We represented to them that we 15 are the owner of this market and we own it and 16 we are going to be partners in this as we grow 17 into it and to be underpinned by Moshe and 18 Barry in the space was a big credibility hit to 19 us. 20 It was unrecoverable from the Home Depot's perspective what we did to them in the 21 22 previous season. 2.3 Just to summarize and make sure 0. 24 that I understand. Between the 2022 season and 25 the 2023 season, Home Depot increased the

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2.3

number of stores but took away the high volume stores; is that right?

A. I don't recall the exact -MR. BURSTEIN: Objection to the
form of the question.

A. I don't recall the exact number of stores, but what I do recall accurately is

Market 15 was -- by the way, Barry, Moshe, very clear to me in the beginning these are the mega stores and they worked hard to win them and this is where the volume is and don't worry about the lower markets and other areas that have less impactful snow. These are the high volume stores that get a lot of attention at Home Depot to Market 15.

That was the ones -- when you take a store, a Market 15 store can move 20, 30,000 bags of product versus a non-volume high volume store could only move maybe a few hundred to maximum a thousand bags for a season. So very very big mathematical magnitude differential delta between the key driving locations versus the non.

So when we did the deal we had all

JOSEPH COHEN

of those locations as part of our purchase agreement. Enter the subsequent season we lost the heavy stores, the big stores and that was a real disappointing blow to us. Later to find that it was Blue Minerals was even worse.

- Q. Did you try to get stores in 2024/2025?
 - A. We did.

2.3

- Q. And you got awarded none?
- A. They went with another -- they don't share who they go with during their line review process. You meet them earlier in the year. You offer up your pricing and any changes to the business in terms of location or geography or where you're shipping from. We offered a no price increase, we offered to keep the price the same and they responded with we are still going to work with you on shovels and other areas, but we have gone with a different provider for the season.

In two short years from when we sent in in August a million dollar deposit, \$3.4 million on the close and \$2 million and how to pay a port for a problem that shouldn't

JOSEPH COHEN

2.3

have been a problem because we should have gotten the calcium delivered straightaway and paid on net terms, which we didn't. In two short years we went from having the best stores, a brand that thought we had, Blue Heat and Pellets of Fire to losing the business out to the guys that sold us the product is unrecoverable.

Frankly I don't know if Home Depot trusts us at this point if we come to them with a new product. In the back of their mind, they say, well, maybe not, maybe we could get a better price. I don't know what Blue Minerals is charging Home Depot for product and they are cheaper than us. Home Depot won't share that with us. All I know is we don't have the business.

- Q. So as part of the contract essentially you were purchasing the Home Depot relationship, is that fair?
- A. The award, we were purchasing the -- the business that was awarded to them and just to finish. And it was proffered that this was a legacy business that Dart and

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Northrock were running for many, many years.

They had this market, Market 15. This was their backyard and these were highly travelled stores. That is how I got this deal brought to me was through a friend of a friend who said speak to these guys, make a deal and expand your business into North Jersey. That was the whole premise of us investing a lot of capital into this transaction.

- Q. Isn't it true that before you signed the asset purchase agreement you were aware and knew that Barry Wachsler was the main point of contact with Home Depot for Northrock?
 - A. No.

2.3

- Q. When did you learn that or do you know?
- A. Well, what I do know is that in the negotiations Moshe took the lead, made it very clear that he is in charge, he runs the show, discussed pricing with him, discussed a deal with him. Barry is a sales guy, he is not important, focus with him.

All the communications about price, about how much we are going to pay

Page 98 1 JOSEPH COHEN 2 upfront, getting -- trying to get the supplier information which we still never got an introduction on that, all of that was led 4 5 through Moshe. Conversations with Barry were 6 7 surrounding, he is a salesman. He is all over 8 the place, but he is a sales guy who is not the main decisionmaker. 9 Right, but wasn't Barry the sales 10 guy, the point of contact with Home Depot? 11 Didn't you know that before you signed up? 12 13 Α. It is not atypical that a salesman --14 MR. BURSTEIN: He can answer. But I remind the witness going forward with 15 16 your answer and remind the witness that he 17 should listen to the question, whether it's a yes or no question. But you started the 18 19 question and you should continue to answer 20 it. 21 I lost my train of thought of the question anyways. 22 2.3 I forgot the question too. Q. MR. BOYLE: Can you read it back? 24 25 (Requested portion of record read.)

Page 99 JOSEPH COHEN 1 2 Α. No. 3 0. No, you did not know that before you signed up? 4 5 Α. Correct, no. 6 Q. Did Moshe encourage you to hire 7 Barry? 8 Α. Yes. 9 Why didn't you hire Barry? Q. Barry made it clear he was not 10 Α. interested in being in the ice melt business. 11 12 He presented himself as a very strange 13 individual, made some pretty disparaging remarks that made my staff uncomfortable about 14 15 ethnicity and religion in our office. About whether we are or not observant from a Judaic 16 17 perspective, among a few other things. 18 We have our own salespeople for 19 the Home Depot. There was no need for us to 20 engage in another salesperson. And we left it at that and we moved on with our lives. 21 22 0. But you did offer Barry a 2.3 position, didn't you? 24 At one point before we met him, I 25 believe we met him on several occasions in

Page 100 1 JOSEPH COHEN 2 We said something to the effect of, 3 come and be a sales -- contracted sales guy, help us grow the market and he turned it down 4 5 and he said he has no interest. I'm going to go find myself. See what I want to do. I'm 6 7 not interested. I have been in the snow business for a long time, I have no interest in 8 going back. Things along those lines which 9 made us and frankly didn't put too much stock 10 into him and moved on. 11 12 Do you recall how much you offered Ο. 13 to pay him? I don't. 14 15 What about the other operational 16 employees at Northrock, did you hire any of 17 them? 18 I believe there was one individual --Α. 19 Is Ilana the name? Is that the Q. 20 person? 21 Yes, I believe so. How long did she say with Snow 2.2 Q. 2.3 Joe? I don't recall the exact time, not 24 Α. 25 long.

Page 101 JOSEPH COHEN 1 2 Q. Within months, right? 3 Α. I would say months. After the acquisition of 4 Q. 5 Northrock's assets, Snow Joe did not keep on any of the employees who had a relationship 6 7 with Home Depot, right? 8 Α. Correct. And you have no contract with 9 0. 10 Mr. Wechsler, right? Sorry, we have the asset purchase 11 12 agreement with Moshe. 13 Mr. Barry Wachsler, do you have 0. any contractual relationship with him? 14 15 Α. I do not. 16 He was not a party to any of the Q. 17 agreements including the noncompete, right? 18 I don't recall. 19 Q. You do not recall whether you have 20 any contractual relationship with Mr. Barry Wachsler? 21 22 Α. Yes. 2.3 0. Other than what we talked about 24 before, do you have any knowledge, personal 25 knowledge that Moshe Wechsler benefitted in any

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way from the competition which you described today?

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A. As I said before, having a running business in perpetuity is worth something. And us uncovering that he is the same individual and the address and the pointing to his location among everything else is beyond -- frankly, just beyond disgusting of what we had to get to and find out.

And from our vantage point we paid \$6 million plus or minus, a little more than that, and we have at the end of the day lost the business to the guy that we bought -- to the guy that we paid the money to. That's a first for me.

- Q. As we sit here today, you still believe that Mr. Wechsler profited off of Blue Minerals competition? You still believe that?
 - A. Yes.
- Q. Can you point me to one piece of paper that backs that up? One. Anything, anywhere?

MR. BURSTEIN: Objection to the form of the question.

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Q. You can answer.

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- MR. BURSTEIN: I didn't say he couldn't.
 - A. The Home Depot report that came out which shows the sales addressed to Blue Minerals, the address in which Blue Minerals is registered to. The safety data sheet on Home Depot's website with the Blue Fire and Flakes of Fire pointing to his address. He is the registered person. He is the registered person on the business.
 - Q. Which Blue Minerals, which one are you talking about? There is a corporation and there is a New York corporation and there is a New Jersey?
 - A. There was a Blue Minerals -MR. BURSTEIN: Wait wait wait.

 Objection to the form of the question.
 - A. There was a Blue Minerals, as I mentioned earlier, during the transfer of the assets assigned to us, intellectual property.

 When you look up on the Home Depot, the safety data sheet, that same Blue Minerals goes to the same address, same address that belongs to

Page 104 JOSEPH COHEN 1 Moshe and his other entities. 2 3 0. Do you have any facts to support that, to support that Moshe benefitted other 4 than the address? 5 6 MR. BURSTEIN: Objection to the 7 form of the question. 8 I believe I have answered that multiple times already, Brian. 9 10 How much money do you think Q. Mr. Moshe has made by competing with Snow Joe? 11 12 You have to ask him. Α. 13 Do you think it is more than what 0. you owe him under the promissory note and the 14 15 documents? You'd have to ask him. 16 Α. 17 I'm asking you. Why would 18 somebody who is owed millions of dollars 19 sabotage the very company that owes them 20 millions of dollars, please explain? MR. BURSTEIN: Objection to the 21 22 form of the question. 23 As I said earlier, we paid a Α. 24 substantial amount of money, Snow Joe paid a

substantial amount of money to Moshe and Barry

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in August of '22. A substantial amount of money. What they did with the money, what the prerogative was, to get them out of a bad season and respawn and regenerate to give them life to build a new business, I don't want to hypothesize what the motive was, but the intentions, as I mentioned earlier, are character blocks of building. Why not give us the website.

Today if you call a phone number it goes to a number that belongs -- this whole saga you talk about welcome to the show. Very disappointing.

Q. Throughout this period of time where you're saying that Northrock is perpetually in breach for selling poor product, you're paying them under the contract, right, you're making payments in 2022 and 2023?

MR. BURSTEIN: Objection to the form of the question.

Q. You continued to make payments pursuant to the contract, correct?

MR. BURSTEIN: Wait wait, did you withdraw the prior question?

Page 106 JOSEPH COHEN 1 2 MR. BOYLE: Yes. 3 MR. BURSTEIN: What. MR. BOYLE: I withdrew the question 4 5 that you objected to. 6 MR. BURSTEIN: So what is the new 7 question? Could we have it read back. 8 (Requested portion of record read.) 9 MR. BURSTEIN: Objection to the 10 form of the question. Go ahead. 11 We made payments, Snow Joe made 12 payments as I stated earlier, a million on the 13 contract sign, 3.4 million at the close of the 14 transaction, we were supposed to get the 15 calcium delivered promptly, didn't come in. 16 were supposed to have net 30 terms, didn't 17 happen. 18 Throughout the balance of '22 19 going to '23 we were making payments along the way. We had no idea until later that what the 20 21 strategy was on their part, what the ruse was. 22 0. When later, when did you discover 2.3 that? 24 Α. As I mentioned earlier, when we found that Blue Minerals was the recipient of 25

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Market 15, market 15's business, that's when we started our searches online and started putting all the pieces together. We never got the website, they dragged us along, they set us up to fail so they could come back in here and recover the business.

- Q. Do you remember if you discovered it before or after January, 2024?
- A. I'd have to go back exactly and pinpoint when we got that first e-mail from Home Depot that shows the awards. I don't have the exact date in my mind when it came out.

 But it came out and listed the stores that we were expecting to get and where it said vendor name, we were expecting it to say Snow Joe LLC and it said -- I believe it was in October of '23 if I'm not mistaken.
- Q. So if it was in October of '23 you would agree with me that after that point Snow Joe continued to make payments to Northrock, right?
- A. There were several payments made after. We were not certain in October that it was Moshe. It took us a minute to figure it

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out and do our homework and investigation. And I've had conversation with Moshe directly around that time, something's not adding up for us. What's going on? He dismissed it. I don't know what you're talking about. Things like that. That it wasn't adding up.

O. When was that?

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- A. Around October/November, 2023.

 And ultimately I want to say by the end of the year of '23 beginning '24 when we saw the state search of the addresses all belonging and remember that conversation with my team where it was all pointing to the same address. We pulled the brakes and we set out to engage counsel because we knew we were part of a fraud that was perpetrated on us.
- Q. Let me unpack that a little bit.

 I understand what you're saying. You received information about these other entities which caused you to suspect that Mr. Wechsler was competing with you; is that a fair statement?
 - A. Yes.
- Q. What new facts did you learn to confirm that suspicion, if any?

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A. Well, once we got back the searches, the address searches and started seeing all of these entities all pointing to the same address, then going on Home Depot's website and seeing the address belonging to Moshe, then uncovering that the address which he told us he never owned in New Jersey belonging to him. All of that made our heart drop and confirmed -- and we thought along the way something wasn't right, we knew something wasn't adding up, but then to find it and actually pinpoint it, that was the end of any engagement with Dart and Northrock.

- Q. And that was in 2023?
- A. No, that was the end of -- like I said, the end of '23 beginning of '24. I think the last payment that we made was in January of '24.
- Q. What was that payment for? It was \$20,000, what was that payment for?
 - A. I don't recall.
- Q. You talked earlier about the inventory in Bayonne. Was there allegedly defective or substandard product in Spotswood?

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A. Yes.

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- Q. Tell me about that, please?
- A. In Spotswood was -- a lot of product there was raw material, if you would, bags, jugs, caps, things like that. And we were told these are fillable bags and easy to use bags that go on to a machine that a bagger would use.

The bags, I'm not sure if we still have them today, we might, they were caked in soot, unfillable. As of stuff was 10, 15 years dated, old dated product that was sitting there. There was some good material in there that was there. Primarily the bags, the jugs, all unusable for us.

- Q. You're saying they could have been sitting in Spotswood for too long?
- A. I don't know the exact cause that cause them to be decrepit. I don't know if it was age, fatigue, sunlight or care. We don't know what caused it, but it was unusable product.
- Q. Did Snow Joe have any internal discussions before they closed after they

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inspected the product about these issues?

MR. BURSTEIN: Objection to the form of the question.

- A. As I mentioned earlier, some of this product was buried behind rows of product or at the very bottom of the pallets. As I said, there was some good inventory we got out of Spotswood, bulk sodium chloride, some already filled product that was usable. There was a lot of product at the end that was a disaster. That was unusable, unfillable.
- Q. So for the moisture I understand, you're saying there is bags at the bottom of the pallet or middle of the pallet that you can't get to, that I understand.

I have a question about the soot or the stuff on top, why would your guys not have seen that? Why shouldn't they have seen that?

MR. BURSTEIN: Objection to the form of the question.

A. So if you're familiar with how a fill process would work. Bags come on roles and you can easily put thousands of bags on a

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roll and sitting in a drum, something like that, they are nested on the pallet and go into different layers.

For the first part number one, a lot of these were at the lower level of pallets or at the very back of the warehouse that wasn't looked at and wasn't able to be identified because there was other heavy merchandise on top of it. We didn't uncover the extent of the damage, the soot on the bags until the goods arrived from Spotswood to New Castle, Delaware. At that point when we opened it up and now we have our team there to look at it, what are we going to do with this, this is unusable. That was problem number one.

which was some of these bags don't belong to the asset purchase agreement. These are brands that we were not familiar with that had nothing to do with what we thought we were buying from Moshe and Barry. These were different brands, different brand names. And we were told, we don't own them. You have to work a deal with this individual, you pay him directly and he

Page 113 JOSEPH COHEN 1 gets a piece of it. This is all knew to us 2 that came in after the transaction. 3 0. Is that documented in e-mails or 4 letters? 5 6 Α. It might be. Are you aware of whether there is 7 8 photographs or videos of your guys inspecting this substandard materials? 9 There might be. 10 Α. Do you have any reports as a 11 0. 12 result of someone inspecting and concluding 13 that something is wrong with these products? MR. BURSTEIN: Objection to the 14 15 form of the question. I'm not certain. 16 Α. Have you looked? 17 0. 18 Α. I don't recall. 19 Q. So you don't recall any communications other than the verbal 20 communications expressly relating to unusable 21 22 product? 2.3 From myself, I recall having the 24 conversations with Moshe directly on the phone 25 multiple times. And the conversations went

Page 114 JOSEPH COHEN 1 2 along with the facet of we will figure it out. 3 We'll work together. I'm a commercial guy. We'll come up with a solution. Things of that 4 5 nature. 6 Q. The question was written other than verbal. I think the answer is you have 7 8 none, correct? It is only verbal? 9 Α. I'm not sure. 10 So you personally, Mr. Cohen, are unaware of any written communication to 11 12 Northrock or Mr. Wechsler regarding this 13 unsalable unusable product? 14 There might be. 15 Who would know, who would know where to look? 16 17 Α. I'd have to think on it and come 18 back. 19 Q. Okay. MR. BOYLE: 20 I'm going to share my exhibit for Exhibit 3. 21 22 (Exhibit 3 for identification, 23 Notice of Rule 30(b)(6) Deposition.) 24 Can you see this? The first page 25 of the Notice of Rule 30(B)(6) Deposition. You

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1	JOSEPH COHEN
2	need to answer affirmatively that you see it.
3	A. I can see it.
4	Q. Have you seen this document
5	before?
6	A. I have.
7	Q. If we go down to the fourth page
8	you will see a list of topics. Have you
9	reviewed those topics?
10	A. You're going too fast.
11	Q. I'm just asking the questions. If
12	you haven't seen it we will go through it?
13	A. Give me a minute to read it so I
14	can refamiliarize myself with what you're
15	asking.
16	(Witness reviewing document.)
17	A. Yes, I see it.
18	Q. Are you the person designated by
19	Snow Joe to address each of these topics or is
20	there somebody else?
21	A. Scroll to the bottom please?
22	(Witness reviewing document.)
23	A. Go up to the top of the document,
24	please.
25	(Witness reviewing document.)

Page 116 1 JOSEPH COHEN 2 What is your question? Α. Are you the person designated by 3 0. Snow Joe to answer the questions regarding each 4 of those topics? 5 6 Α. Yes. 7 What did you do to prepare for 8 today's deposition other than speak with your 9 lawyer? And this is in your capacity as a 10 representative of Snow Joe. So upon receipt of this 11 12 litigation, we put a litigation hold on all documents and e-mails pertaining to Dart, 13 Northrock, Moshe and Snow Joe. And we made 14 15 sure these documents made it over to our 16 counsel. 17 In realtime you said you did a 18 litigation hold and saved all the possible written communications or other documents that 19 20 you could, right? 21 MR. BURSTEIN: Objection to the 22 form of the question. 2.3 Α. Yes. You turned those over to your 24 0. 25 counsel to review and produce to us, right?

Page 117 JOSEPH COHEN 1 2 Α. Yes. So there is no documents that 3 0. you're withholding that you're aware of that 4 5 you're not giving us that would relate to competition or defective product? 6 7 MR. BURSTEIN: Objection to the 8 form of the question. You can answer. 9 Α. Not that I'm aware of. 10 Is there any dispute that Paul Q. Riley during his time at Snow Joe as an officer 11 12 was an authorized agent of Snow Joe? 13 MR. BURSTEIN: I'm going to object to the form of that question. 14 15 My recollection, Paul is not a --16 Paul was a chief operating officer in title, 17 but not -- excuse me, but not a member of the 18 LLC itself. 19 Q. But he was in charge of finances, was he not, or no? 20 MR. BURSTEIN: Objection to form. 21 22 Q. Was he in charge of finances? 23 MR. BOYLE: Good objection, Judd. 24 Α. No. 25 Who was? Q.

Page 118 JOSEPH COHEN 1 2 During that period I don't recall Α. who the financial head was. 3 So far as we have talked about the 4 alleged competition and the alleged defective, 5 6 for lack of a better term, inventory. Are 7 there any other breaches or excuses that Snow 8 Joe is contending excuses them from paying Northrock? 9 MR. BURSTEIN: Objection to the 10 form of the question. 11 12 I don't follow the question. Α. Do 13 you want to repeat it. Sure. So in this case Northrock 14 15 is contending, pursuant to documents signed by 16 you, Snow Joe owes a certain amount of money 17 and you guaranteed said money. Do you agree 18 that that is our allegation, Northrock's 19 allegation? 20 MR. BURSTEIN: Objection to the 21 form of the question. 22 Α. I believe some of that is, yes. 23 Some of that is, what does that Q. 24 mean?

I'm not sure how you phrased it.

Α.

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I don't really follow your question.

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Q. I'm just trying to understand.

You have an affirmative defense to my client's claim that they competed. Northrock competed and therefore you shouldn't have to pay under the contract. You also state Snow Joe states that because the product was not up to snuff we are excused from paying under the contract.

Is there anything else that would be a breach that would excuse performance under the contract?

MR. BURSTEIN: Objection to the form of the question.

A. Well, I'm not an attorney, but there are many different things that we discussed earlier today that go contrary to what we expected from the consummation of this deal.

Q. Okay.

A. We asked for the vendor numbers. We asked for website. We asked for product to be delivered on time. Along the way we asked for the jugs, come in late. Along the way things have changed from what we agreed to

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expect from the beginning that undermined our ability to perform and to be successful.

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We generally wanted to be successful with this transaction. We put up a lot of money for this transaction to be successful. I mentioned it multiple times. A lot of treasure went to buying these brands, buying this Home Depot business, having peace in the market to go out and sell it. That is not what we got. What we got was the delay, excuses, some good product, a lot of bad product, a lot of headaches and the cherry on top of everything, a competitor, not a friendly competitor across the road, the guys that we gave \$6 million to.

So I'm not an attorney, but we had a lot of different building blocks that got to this point.

- Q. When you say the guys that you paid \$6 million, who did you pay \$6 million to?
- A. I'd to check exactly who the check went out to.
- Q. You didn't pay Barry Wachsler \$6 million, did you? You didn't pay Barry

Page 121 JOSEPH COHEN 1 2 Wachsler a dime, did you? We didn't pay -- we paid an entity 3 on the asset agreement, the money. It was an 4 entity. 5 Do you have any facts showing that 6 Q. 7 Northrock, the entity, ever competed with Snow 8 Joe other than the addresses are the same on the filing, whatever that means? 9 I don't mean to gloss over that, 10 but that's pretty substantive. 11 12 Are you aware of any of these Ο. entities listed did any business whatsoever 13 following the close of this sale? Do you know --14 15 MR. BURSTEIN: Objection to the 16 form of the question. 17 Α. Yes. 18 Q. What did they do, what business 19 did they do? 20 Selling ice melt to the Home Α. 21 Depot. 22 Q. How do you know that? 23 MR. BURSTEIN: Objection to the form of the question, asked and answered 24 25 about five times.

Page 122 JOSEPH COHEN 1 2 MR. BOYLE: It's a question, how does he know. How do you know it is 3 objectionable? Okay, go ahead. 4 5 Ο. You can answer the question. 6 MR. BURSTEIN: You can answer 7 again, if you want. 8 As I stated before, once we realized the Blue Minerals name was on the Home 9 10 Depot report and went online and started doing 11 searches, we started to uncover a commonality. 12 There were a lot of registered companies 13 pointing to this address, 777 Chestnut in New York. Lots of them. It made no sense for a 14 15 small time operator to have all of these 16 different entities going to one address. 17 Did you look and notice when those 18 entities were formed? 19 Α. Brian, would you like me to finish 20 the prior question or are we done with that question? 21 22 I thought you were finished. 2.3 You're pausing. You can talk as long as you 24 want.

We then went on Home Depot's site,

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Page 123 JOSEPH COHEN 1 2 saw the product and saw the same address with 3 the same name, the company, the name and we started connecting dots that were there. 4 What is the address that was the 5 6 same address, if you know. 7 I don't know the exact one today. 8 But it was 777 something. Chestnut something or another. 9 Q. I think I'm on Exhibit 4. I'm 10 showing you Exhibit 4. 11 12 (Exhibit 4 for identification, 13 Certificate of Incorporation Blue Minerals Corporation.) 14 15 Can you see what I'm sharing? Can 16 you see what I'm sharing? 17 Α. Yes. 18 Q. Have you seen this before? I don't recall. 19 Α. 20 Do you know who Grace Roth is? Q. 21 Α. No. 22 0. Are you familiar with the address 23 4 American Way, Spotswood, New Jersey? 24 Α. Yes. 25 What is that address? 0.

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- A. That is the address that we picked up all the product from, the asset purchase agreement other than the stuff coming in from the boat.
 - Q. Do you know who Bess Licth is?
 - A. No.

Q. Do you have any evidence -- sorry
he doesn't like that. Do you have any facts to
support the contention that Mr. Wechsler has
any interest whatsoever in Blue Minerals Corporation?

MR. BURSTEIN: Objection to the form of the question.

A. I'm nearly certain that Northrock Minerals, when we did our initial search for that transaction, has Moshe Wechsler as the registered agent at that address that you just showed me on that your screen at Spotswood, New Jersey. I'm not an attorney, but that address of Northrock Minerals LLC has Moshe Wechsler as a registered agent for 4 American Way in Spotswood. You just show me.

Maybe you want bring it up on the screen so I can see it one more time. I want to make sure that I have it correct. Yes,

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08884. That is the address.

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- Q. Just so I understand and we could move on, your position is that if the resident agent has the same address of another person, that person becomes an owner of the company?

 MR. BURSTEIN: Objection to the form of the question.
 - Q. Can you answer the question?
- A. Yes, that person is -- sure, as I said earlier, part of our diligence on the deal, there are a couple of key addresses, key stakeholders. We relied on the information being told to us by principals. We relied on what we saw and uncovered. Moshe Wechsler was a registered agent of Spotswood, New Jersey. There is more than one record that points to that. That was the same address the Dart Northrock business was being run out of.
- Q. Again that is a suggestion that there might be something there. What did you find? What did you find? What did you find linking Mr. Wechsler?

MR. BURSTEIN: Wait, you want to ask it five times before I have a chance to

Page 126 JOSEPH COHEN 1 2 object? MR. BOYLE: Let's take a break, I'm 3 4 getting tired. Come back at 2:30 actually. (Recess Taken.) 5 6 BY MR. BOYLE: 7 We talked a little bit earlier 8 about the transferring of a website. Do you remember that? 9 Α. Yes. 10 Are you able to quantity what, if 11 Ο. 12 any, damage that delay caused? 13 MR. BURSTEIN: Objection to the form of the question. 14 15 Α. Yes. 16 Okay, what are the damages? Q. 17 Hard to give an exact number Α. 18 because many customers reached out with 19 inquiries to purchase product, especially 20 wholesale customers. But knowing that this website was printed on a substantial amount of 21 22 the bags, myself I got phone calls from people 2.3 that mentioned they tried to place orders and couldn't place orders. They had to do digging 24 on their own to try to find out how to reach 25

Page 127 JOSEPH COHEN 1 2 us. Do you have any e-mails to that 3 Q. 4 effect, text messages, anything in writing? We might. 5 Α. 6 Ο. Have you looked? MR. BURSTEIN: Brian, he has 7 8 already testified that he gave everything over to us. We will represent that if 9 anything -- if you don't have it, it 10 doesn't exist. You can still ask the 11 12 question. I'm seeing if we could cut 13 through it. Fair enough, thank you. 14 MR. BOYLE: 15 What about the Home Depot vendor Q. 16 number. Can you put -- can you quantify the 17 damages caused by delay that you allege 18 happened with the Home Depot vendor number? 19 Α. Ultimately it cost us all of our 20 business with Home Depot if we go back to the 21 beginning. Because every one of these delays 22 put Snow Joe in harm with the Home Depot. 2.3 Starting from the frustration of them being 24 able to transmit orders, followed by getting 25 them the product late. This was just one after

JOSEPH COHEN 1 2 the next followed by poor product. This is an element of causing harm. It was unnecessary. 3 How long do you contend that the 4 5 delay was before the Home Depot vendor number 6 was transferred? 7 We signed the asset agreement I 8 think August 3rd and I believe we didn't get the number until the second week of September. 9 And we were talking about this transaction with 10 Moshe and Barry for weeks before, if not months 11 12 before. So this was the crown jewel of getting 13 the Home Depot as part of the asset agreement. I still don't know why it wasn't handed over 14 15 immediately. Now, I do. At the time I didn't. 16 What do you know now? Why wasn't Q. 17 it handed over immediately? 18 That is why we are all here, 19 right. 20 No, why? I don't know what you Q. What does that answer mean? 21 22 MR. BURSTEIN: Objection to the 23 form of the question. 24 What did you mean by that Q.

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statement?

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- A. From our vantage point every one of these elements was a tactic to cause harm and to delay and push, starting from the beginning, I'm happy to go through it again.
 - Q. Let's take a look at Exhibit 5.

 (Exhibit 5 for identification,
- Q. This is an e-mail September 8th, 2022. Are you with me? Can you see it?

E-mail dated September 8th, 2022.)

- A. Yes, I can see it.
- Q. If I scroll down you can see there is an e-mail that says, we have Thursday
 September 8th, 2022 Matthew Evans at Snow Joe says, "Hi Moshe, please see the attached letter to consolidate the Home Depot accounts for Snow Joe Northrock. Would you please be able to sign the letter so the Home Depot can complete the merger on their side." Do you see that?
 - A. Yes.
- Q. It is 2:19 and Thursday the 8th, right. If we look up ten minutes later "Matthew see attached." Right?
 - A. Yes.
 - Q. So where are the e-mails where

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Northrock is intentionally delaying this Home

Depot transfer? Are you aware where those are?

Can you point me to them?

- A. You showed earlier the asset purchase agreement date was signed the August 3rd.
 - Q. No.

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- A. From August 24th was when we closed the transaction.
- Q. Right. That's the date of the asset purchase agreement, no?
- A. The very next day we -- this has been -- part of this deal to get to the finish line was Home Depot. It is in the asset agreement.
 - Q. All right.
- A. Here are the stores, we need the vendor number. There was phone conversations. I know at one point I had an e-mail out to Moshe about this. We have asked many materials to get this vendor number. It wasn't until that e-mail that you showed me on September 8 that we finally got it done.

(Exhibit 6 for identification,

Page 131 JOSEPH COHEN 1 2 Letter dated February 14th, 2023.) I show you Exhibit 6, this is a 3 letter dated February 14th, 2023 from my 4 partner, current and former, Elliott Engel to 5 you and legal at Snow Joe and it looks like AP 6 at Snow Joe. Are you with me? 7 8 Α. Yes. Have you seen this before? 9 0. I have. 10 Α. Did you disagree with it when you 11 Q. received it? 12 13 Α. Yes. 14 Ο. Did you write back and say, no, 15 you owe me money? 16 If I remember correctly, we Α. resolved this issue with Moshe. 17 18 Which issue? The demand, it demands the full amount? 19 20 I have to go back and look at Α. 21 exactly when. I'm pretty certain that this 22 issue was resolved. 23 What was the resolution? Q. 24 I don't recall exactly. Α. 25 Q. Do you recall after February 14th,

Page 132 JOSEPH COHEN 1 2 2023 ever disputing this amount in writing 3 saying no, this money is not owed? I don't recall. 4 5 Isn't it true, sir, that Mr. Wechsler and others at Northrock throughout 6 7 this time period were attempting to assist Snow 8 Joe so that Northrock could be paid back? Isn't that true? 9 10 Α. No. Isn't it true that you signed an 11 Ο. 12 agreement and actually agreed that Northrock 13 could try to sell some of the product to try to help pay down the debt? That didn't happen? 14 15 MR. BURSTEIN: Objection to the 16 form of the question. 17 Did that happen? Q. 18 Α. No. 19 MR. BURSTEIN: Objection to the 20 form of that question. (Exhibit 7 for identification, 21 22 Letter agreement dated March 20th, 2023.) 2.3 Take a look at Exhibit 7, please. 0. 24 This is letter agreement dated March 20th, 25 2023. You're welcome to read the whole thing.

Page 133 JOSEPH COHEN 1 2 My first question is, have you seen this document before? 3 Α. Can you scroll down? 4 5 Q. Yep. 6 (Witness reviewing document.) 7 Α. Yes, I have seen this before. 8 Q. What is your recollection, what was the purpose of this agreement? 9 This was pertaining to the calcium 10 Α. bagged product at the port. 11 12 (Exhibit 8 for identification, Letter dated March 20th, 2023 Re: Sale of 13 Ice Melting product.) 14 15 So this is going to be Exhibit 8. 16 The same day, March 20th, 2023. 17 (Witness reviewing document.) 18 Α. Yes, I've seen this letter. 19 Q. What was your understanding of the 20 purpose of this letter? That Moshe reached out to sell the 21 22 calcium bagged product that was at the port and 2.3 we made it clear that we would not disrupt that 24 process so long as he was able to remove the 25 packaging, the name on the packaging.

Page 134 1 JOSEPH COHEN 2 mentioned that was our initial concern that 3 product would end up in a fashion at a retailer and we gave him permission to do so and from my 4 5 understanding I don't think he ever picked it 6 up. 7 Ο. Was this the product that was defective? 8 9 Α. This was the calcium from Egypt that we learned had hardened, yes. 10 When did you learn it was 11 Ο. hardened? 12 13 Later in the year, November/December. Α. 2023? 14 Ο. 15 No, that was before that. No, 16 this was after we shipped to Home Depot. 17 was the initial season, late '22 early '23. You're agreeing here that on your 18 19 behalf Northrock can sell these products, 20 right? 21 We agreed that he can take the product, sell it so long as he didn't sell it 22 2.3 in the bag. That is what the document speaks for itself. 24 25 Ο. At the same time Mr. Wechsler was

Page 135 JOSEPH COHEN 1 2 competing with Snow Joe, that's your theory? Do you think that is consistent with the 3 4 theory? MR. BURSTEIN: Objection to the 5 6 form of the question. 7 Α. No. 8 MR. BOYLE: I'm almost ready for my 9 first final break, I just want to consult 10 with Kristi to see if we could get done. (Recess Taken.) 11 12 BY MR. BOYLE: 13 Do you recall during the 0. transition, so August into September, the 14 15 Northrock employees assisting Snow Joe? 16 MR. BURSTEIN: Objection to the 17 form of the question. 18 Α. I don't recall. 19 Q. Do you recall reimbursing for any 20 employees of Northrock for their help with the transition? 21 22 I recall a couple of warehouse 2.3 workers that were helping load out the Spotswood warehouse and that's what I remember 24 25 from it.

Page 136 JOSEPH COHEN 1 2 Ο. Thank you. How can you be sure that the calcium didn't harden after Snow Joe 3 took possession of it? 4 5 MR. BURSTEIN: Objection to the form of the question. I apologize, I 6 7 missed the first part. The calcium in Bayonne, the sacks 8 9 that we are talking about that, we didn't disrupt or do anything with it until we needed 10 11 to move it into Delaware to start to get it to be bagged. Whatever was done before or for the 12 13 years before, who know, I don't know, didn't change post the transaction. By the time we 14 pulled this into our location and trying to 15 16 start to bag the inventory and looking through it in more detail did we realize that. 17 Are you confident that Snow Joe 18 Ο. 19 tarped all materials that were required to be tarped? Α. 20 Yes. 21 (Exhibit 9 for identification, 22 E-mail dated January 27, 2023.) 23 Q. I'm marking Exhibit 9 and sharing 24 my screen. You're not on this, but I want you

to take a look at this.

25

	Page 137
1	JOSEPH COHEN
2	(Witness reviewing document.)
3	A. Okay.
4	Q. Have you ever seen this e-mail before?
5	A. I don't recall.
6	Q. Do you recall any discussions with
7	Mr. Riley in or about January 27, 2023 about
8	not tarping the calcium?
9	A. I don't recall.
10	MR. BOYLE: Thank you, sir, we have
11	no further questions.
12	MR. BURSTEIN: Thank you. We will
13	read and sign.
14	(TIME NOTED: 3:07 P.M.)
15	
16	
17	JOSEPH COHEN
18	
19	Subscribed and sworn to before me
20	this, day of, 2024
21	
22	
23	
24	
25	

	Page 138
1	ERRATA SHEET
	VERITEXT LEGAL SOLUTIONS
2	330 OLD COUNTRY ROAD
	MINEOLA, NEW YORK 11501
3	516-608-2400
4	NAME OF CASE:
	DATE OF DEPOSITION:
5	NAME OF DEPONENT:
6	PAGE LINE(S) CHANGE REASON
7	
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22	
23	SUBSCRIBED AND SWORN TO BEFORE ME
	THISDAY OF, 20
24	
25	(NOTARY PUBLIC) MY COMMISSION EXPIRES:

Page 139 CERTIFICATE 1 STATE OF NEW YORK 3 : SS. 4 COUNTY OF NEW YORK I, WILLIAM VISCONTI, a Shorthand Reporter and 5 Notary Public within and for the State of New York, 6 do hereby certify: 8 That prior to being examined, the witness named in 9 the foregoing deposition was duly sworn to testify the truth, the whole truth, and nothing but the truth; 10 11 That said deposition was taken down by me in shorthand at the time and place therein named and 12 thereafter reduced by me to typewritten form and that the 13 14 same is a true, correct, and complete transcript of said proceedings. 15 Before completion of the deposition, review of the 16 17 transcript [X] was [] was not requested. If requested, any changes made by the deponent (and provided to the 18 reporter) during the period allowed are appended hereto. 19 I further certify that I am not interested in the 20 outcome of the action. 21 Witness my hand 22 23 24 25 WILLIAM VISCONTI

	voseph conen	
		Page 140
1		
2	EXHIBITS	
3	DESCRIPTION	PAGE
4	(Exhibit 1 for identification,	7 0
5	Declaration.)	
6	(Exhibit 2 for identification,	71
7	asset purchase agreement.)	
8	(Exhibit 3 for identification,	114
9	Notice of Rule 30(b)(6)	
10	Deposition.)	
11	(Exhibit 4 for identification,	123
12	Certificate of Incorporation	
13	Blue Minerals Corporation.	
14	(Exhibit 5 for identification,	129
15	e-mail dated September 8th,	
16	2022.)	
17	(Exhibit 6 for identification,	130
18	letter dated February 14th,	
19	2023.)	
2 0	(Exhibit 7 for identification,	132
21	letter agreement dated	
22	March 20th, 2023.)	
23	(Exhibit 8 for identification,	133
2 4	Letter dated March 20th, 2023	
25	Re: Sale of Ice Melting product	.)

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1
2
                          EXHIBITS
3
         DESCRIPTION
                                               PAGE
         (Exhibit 9 for identification, 136
4
5
         e-mail dated January 27, 2023.)
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1
         Judd Burstein, Esq.
          jburstein@burlaw.com
 2
                                  October 22nd, 2024
 3
       3
                 Northrock Management LLC F/K/A Northrock Minerals Inc. v.
 4
      Cohen, Joseph Et Al.
              10/10/2024, Joseph Cohen (#6960070)
 5
              The above-referenced transcript is available for
 6
          review.
 7
              Within the applicable timeframe, the witness should
 9
          read the testimony to verify its accuracy. If there are
10
          any changes, the witness should note those with the
11
          reason, on the attached Errata Sheet.
              The witness should sign the Acknowledgment of
12
      12
          Deponent and Errata and return to the deposing attorney.
13
          Copies should be sent to all counsel, and to Veritext at
14
         cs-midatlantic@veritext.com.
15
           Return completed errata within 30 days from
16
17
      17 receipt of testimony.
            If the witness fails to do so within the time
18
      18
      19 allotted, the transcript may be used as if signed.
19
      20
20
      21
21
22
      22
                         Yours,
23
      23
                         Veritext Legal Solutions
24
      24
25
      25
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	Jos	seph Et Al.				
2	2	Joseph Cohen (#6960070)				
3	3	ERRATA SHEET				
4	4	PAGE LINE CHANGE	-			
5	5		-			
6	6	REASON	-			
7	7	PAGE LINE CHANGE	-			
8	8		-			
9	9	REASON	-			
10	0	PAGE LINE CHANGE	-			
11	1		-			
12	2	REASON	-			
13	3	PAGE LINE CHANGE	-			
14	4		-			
15	5	REASON	-			
16	6	PAGE LINE CHANGE	-			
17	7		-			
18	8	REASON	-			
19	9	PAGE LINE CHANGE	_			
20	0		_			
21	1	REASON	-			
22	2					
23	3		-			
24	4	Joseph Cohen Date				
25	5					

						Page 144	
1	1	Northrock Managem	ent LLC F/K/A	Northrock M	inerals Inc.	v. Cohen,	
	Jo	seph Et Al.					
2	2	Joseph Cohen (#69	60070)				
3	3	AC	KNOWLEDGEMENT	OF DEPONENT			
4	4	I, Joseph Coh	en, do hereby	declare tha	t I		
5	5	have read the for	egoing transcı	cipt, I have	made any		
6	6	corrections, addi	tions, or char	nges I deeme	d necessary	as	
7	7	noted above to be	appended here	eto, and tha	t the same i	.s	
8	8	a true, correct a	nd complete ti	ranscript of	the testimo	ony	
9	9	given by me.					
10	0						
11	1						
12	2	Joseph Cohen		Date			
13	3	*If notary is req	uired				
14	4		SUBSCRIBED AN	ID SWORN TO	BEFORE ME TH	IIS	
15	5		DAY OF	·	, 20	·	
16	6						
17	7						
18	8						
19	9		NOTARY PUBLIC				
20	0						
21	1						
22	2						
23	3						
24	4						
25	5						

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New York Code

Civil Practice Law and Rules

Article 31 Disclosure, Section 3116

(a) Signing. The deposition shall be submitted to the witness for examination and shall be read to or by him or her, and any changes in form or substance which the witness desires to make shall be entered at the end of the deposition with a statement of the reasons given by the witness for making them. The deposition shall then be signed by the witness before any officer authorized to administer an oath. If the witness fails to sign and return the deposition within sixty days, it may be used as fully as though signed. No changes to the transcript may be made by the witness more than sixty days after submission to the witness for examination.

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